

**CHAPTER 8****Completing the Accounting Cycle****SECTION 8.1 REVIEW QUESTIONS** (page 275)

1. *Year-end financial statements are superior to interim financial statements because all accounts are brought up to date, all late transactions are taken into account, all calculations have been made correctly, and all accounting principles and standards have been followed.*
2. *The aim of accounting principles and standards is to produce financial statements that are theoretically and mathematically accurate.*
3. *According to the International Financial Reporting Standards, a financial statement must be relevant, reliable, and comparable.*
4. *Accrual accounting is the practice of recording revenues and expenses when they happen regardless of whether cash is received or paid.*
5. *Dividing financial reporting into equal periods of time allows businesses to compare current financial statements to previous ones.*
6. *An adjusting entry is a journal entry that assigns an amount of revenue or expense to the appropriate accounting period and brings a related balance sheet account to its true value.*
7. *Adjusting entries are necessary because they bring the accounts to their true value. This means the financial statements for that period will be accurate and up-to-date.*
8. *Accounts are allowed to be inexact between statement dates because it is too time consuming and expensive to keep the accounts exact all the time.*
9. *From the income statement perspective, adjusting entries allow the correct expenses to be subtracted from revenue, which produces a correct net income.*
10. *From the balance sheet perspective, the chief aim of adjusting entries is to accurately state assets, liabilities, and equity.*
11. *Knowledge of the income statement and balance sheet perspectives is helpful when learning about adjusting entries because every adjusting entry will affect at least one income statement account and at least one balance sheet account.*
12. *To determine the balance of the Supplies account at the end of the fiscal period, take an inventory of the supplies that remain in the business and then calculate their dollar value.*
13. *A prepaid expense is an expense paid for in advance that will be used up in the future.*
14. *The most common prepaid expense is insurance.*

# Accounting Chapter 8 Test

**Janet Horne, Sylvia Hearing**



**Accounting Chapter 8 Test:**

## Whispering the Secrets of Language: An Emotional Quest through **Accounting Chapter 8 Test**

In a digitally-driven earth where monitors reign supreme and instant connection drowns out the subtleties of language, the profound techniques and emotional nuances hidden within phrases often move unheard. However, located within the pages of **Accounting Chapter 8 Test** a fascinating fictional prize pulsing with organic feelings, lies an extraordinary quest waiting to be undertaken. Composed by an experienced wordsmith, this marvelous opus invites viewers on an introspective trip, lightly unraveling the veiled truths and profound influence resonating within the very material of every word. Within the psychological depths with this poignant evaluation, we can embark upon a honest exploration of the book is key subjects, dissect its captivating writing style, and succumb to the strong resonance it evokes serious within the recesses of readers hearts.

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