

#### Chapter 1

- 1. Which of the following is not a step in the accounting process? Economic entry
- Which of the following statements about users of accounting information is incorrect? Regulatory authorities are internal user
- 3. The historical cost principles states that : Assets should be recorded at their cost
- 4. Which of the following statements about basic assumptions is correct? The economic entry assumption states that there should be a particular unit of accountability
- The three types of business entities are: Proprietorships, Partnership, and Corporations
- 6. Net income will result during a time period when: Revenues exceed expenses
- As of December 31, 2020, Stoneland AG has assets of €3,500 and equity of €2,000. What
  are the liabilities for Stoneland AG as of December 31, 2020?: €1,500
- Performing services on account will have the following effects on the components of the basic accounting equation: Incerase assets and increase equity
- Which of the following events is not recorded in the accounting records? : An employee is ternimated
- During 2020, Xia Lin Company's assets ¥500,000 and its liabilities decreased ¥900,000.
   Its equity therefore: Incerased ¥400,000.
- 11. Payment of an account payable affects the components of the accounting equation in the following way: decreases assets and decreases liabilities
- 12. Which of the following statements is false? An income statement presents the revenues, expenses, assets, and liabilities for a specific period of time
- 13. On the last day of the period, Jim Otto Company buys a \$900 machine on credit. This transaction will affect the: Statement of financial position only
- 14. The financial statement that reports equity is the: Statement of financial position
- Services performed by a public accountant include: Auditing, taxtation, and management consulting

# **Pa1 Multiple Choice Test**

Judd E. Hollander



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lovers and other strangers based on the play by joseph bologna and renee taylor in the age of me too it seems that this film is really dated at least at times for instance in the scenes where the male chauvinist johnny is asking his wife to admit he is the

boss he will be a gentle one but he needs her to admit his position of superiority

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