

## CHAPTER 4 STUDY GUIDE ACCRUAL ACCOUNTING CONCEPTS

### Chapter 4 Review

- ✓ What is the revenue recognition principle? What is the expense recognition principle?
- ✓ What are the differences in the cash basis and the accrual basis of accounting? Which is required by GAAP? Why?
- ✓ Why are adjusting entries needed? What are the major types of adjusting entries?
- ✓ Identify types of prepayments and discuss the adjusting entry for each. What happens if the adjusting entry is not made?
- ✓ Identify types of accruals and discuss the adjusting entry for each. What happens if the adjusting entry is not made?
- ✓ Describe the nature and purpose of the adjusted trial balance.
- ✓ Discuss the purpose of closing entries.
- ✓ List the required steps in the accounting cycle. Discuss quality of earnings issues.
- ✓ Discuss the differences between net income and cash provided by operating activities. How do cash-basis and accrual-basis accounting apply?
- ✓ Discuss the use of the worksheet in the preparation of the financial statements.
- ✓ Define the difference between the terminology used by GAAP and IFRS for revenues and gains, and expenses and losses.

# Accounting Chapter 9 Study Guide Answers

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**Accounting Chapter 9 Study Guide Answers:**

## Decoding **Accounting Chapter 9 Study Guide Answers**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounting Chapter 9 Study Guide Answers**," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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