

Quiz & Worksheet - Double-Entry Accounting

1. The accounting equation states that:

- Assets + Liabilities = Equity
- Assets = Liabilities + Revenues
- Assets = Liabilities + Equity
- Assets = Expenses + Revenues

2. The general journal records:

- The effects of financial transactions on individual accounts
- The financial transactions that happen in the course of business
- The marketing transactions that happen in the course of business
- The effects of human resources transactions on individual accounts

3. For a journal entry to be valid:

- The total dollar amount on the debit side must equal the total dollar amount on the credit side
- The number of accounts debited must equal the number of accounts credited
- Only one account may be debited but any number may be credited
- Any number of accounts may be debited but only one may be credited

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