

Chapter 1

Introduction to Accounting

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|------------|----------|--------|
| NAME: | | Date: |
| Professor: | Section: | Score: |

QUIZ: MULTIPLE CHOICE

- Which of the following statements regarding accounting is incorrect?
 - All business transactions and events are recorded in the accounting books.
 - Although bookkeeping and accounting are interrelated, they are not the same.
 - The purpose of accounting is to provide information that is useful in making economic decisions.
 - A transaction or event is recorded in the accounting records only if it has an effect on the assets, liabilities, equity, income or expenses of the business.
- Which of the following is not one of the necessary processes performed in accounting in order to provide information that is useful to interested users?
 - Identifying
 - Summarizing
 - Recording
 - Counting
- Accounting is described in various ways. Which of the following is not one of those descriptions?
 - Accounting is a process and a service activity.
 - Accounting is a social science and a practical art.
 - Accounting is the "language of business" because it is fundamental to the communication of financial information.
 - Accounting is the art of professionally stealing money and other evil purposes.
- Accounting has a long history. Which of the following is incorrect regarding the history of accounting?
 - Accounting can be traced as far back as the prehistoric times.
 - Accounting is as old as civilization and has evolved in response to economic and social needs of men.
 - Fra Luca Pacioli is the mama of modern accounting.
 - All of these are correct.
- The main purpose of accounting is
 - to account for money so it will not be lost.
 - to provide information that is useful in making economic decisions.
 - to safeguard the assets of a company.
 - to provide a clear view of the state of the industry's economy.
- In accounting, the term "recording" is also called
 - journalizing.
 - communicating.
 - debiting.
 - videoing.
- This process refers to the reporting of the information processed in the accounting system to interested users.

Accounting Chapters 13 14 Test Answers

JL Elias



Accounting Chapters 13 14 Test Answers:

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