

BASIC ACCOUNTING QUIZ BEE
September 14, 2017

EASY ROUND

1. If a transaction causes total liabilities to decrease but does not affect the owner's equity, what change, if any, will occur in total assets?
- assets will be increased
 - assets will be decreased
 - no change in total assets
 - none

ANSWER: B

2. A company has assets of P45,000, no liabilities, and stockholders' equity of P45,000. It buys store fixtures worth P5,000 on credit. What effect would this transaction have?
- both assets and stockholders' equity increase by P5,000
 - both assets and stockholders' equity decrease by P5,000
 - assets remain the same and stockholders' equity increases by P5,000
 - both assets and liabilities increase by P5,000

ANSWER: D

3. In accounting parlance, the sequence of the arrangements of the accounts in a ledger – that is, assets first, followed by liabilities, owner's equity accounts, revenues and expenses – is called:
- financial statement order
 - account balance
 - double entry method
 - accounting cycle

ANSWER: A

4. The recording phase of accounting covers the following steps, except:
- business documents are received and prepared.
 - transactions are journalized.
 - transactions are posted to the ledger.
 - financial statements are prepared.

ANSWER: D

5. An accrued expense is an expense:
- incurred but not paid
 - incurred and paid
 - paid but not incurred
 - not reasonably estimable

ANSWER: A

6. Balance sheet accounts that are not eliminated in the closing entries are called:
- nominal
 - private
 - positive
 - real

ANSWER: D

7. Entries prepared, as a step in the accounting process, to bring the books and accounts up-to-date, is known as:
- opening entries
 - adjusting entries
 - closing entries
 - reversing entries

ANSWER: B

Accounting 2final Practice Exam Answers

Patrick Vollmar



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In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting 2final Practice Exam Answers**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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