2,000

SHOW

Ans. D. LO: 3. Bloom AP, Difficulty: Moderate, Mirt. Z. AASCB: Anatolic, AICPA 88: Government Perspective, AICPA FC: Measurement Analysis and Interpretation, AICPA PC: None, IMA: Reporting

- Able2 Company received a cash advance of \$800 from a customer. As a result of this 128. evient.
 - a. assets increased by \$800.

(Commonthine)

- b. owner's equity increased by \$800.
- liabilities decreased by \$800.
- d. assets and owner's equity both increased by \$800.

Ans: A, LO: 3, Bloom: AP, Difficulty: Moderate, Min: 1, AASCB: Analytic, AICPA BB: Governance Parapactine, AICPA FC: Measurement Analysis and Interpretation, AICPA PC: None, IMA: Reporting

- Camper Van Company purchased equipment for \$2,300 cash As a result of this event.
 - a. owner's equity decreased by \$2,300.
 - b. total assets increased by \$2,300.
 - c. total assets remained unchanged.
 - owner's equity decreased and total assets in cased by \$2,300.

Ans: G. LO: J. Bloom: A.P. Difficulty: Moderate, Min: 1, AASGB: Analysis A 88: Ocremence Perspectine AIGPA FC: Measurement Analysis and Interpretation, AICPA PC: None, IMA: §

- Beethoven Company provided consulting a vices and billed the client \$3,600. As a result 130. of this event.
 - assets remained unchanged
 - b. assets increased by \$3.600.

 - owner's equity increased by \$3,800.
 assets and owner to both increased by \$3,800.

Amic D. LO: J. Bloom: AP, DMc. L. Gudeste, Min: 1, AASCB: Analytic, AICPA 88: Governance Perspective, AICPA FC: Measurement Analysis and Interpretation of CPA PC None, IMA: Reporting

- 131. The first step in posting involves
 - entering in the appropriate ledger account the date, journal page, and debit amount shown in the journal.
 - writing in the journal the account number to which the debit amount was posted.
 - writing in the journal the account number to which the credit amount was posted.
 - d. entering in the appropriate ledger account the date, journal page, and credit amount. shown in the journal.

Ans. A. LO: 3. Bloom K. Difficulty: Easy. Min. 1. AASCB: Nome, AICPA BB: Gomenance Perspecting, AICPA FC: Measurement Analysis and Interpretation, AIGPA PG: None, 85A: Reporting

- A chart of accounts usually starts with
 - a. asset accounts.
 - b. expense accounts.
 - d. liability accounts.

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Pickering, Charles G. Prober

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