

Cengage Quiz 1

1. The emphasis in financial accounting is on which of the following external user groups?

Ans: Investors and creditors

- 2.

Classification of Accounts

For each of the accounts listed, indicate whether this an asset, a liability, or an equity account. If it is an account that affects equity, indicate whether it is a component of expense or income.

1. Cash	Asset
2. Service Revenue	Equity - Revenue
3. Accounts Receivable	Asset
4. Insurance Expense	Equity - Expense
5. Capital Stock	Equity
6. Mortgage Payable	Liability
7. Salaries and Wages Expense	Equity - Expense
8. Retained Earnings	Equity
9. Services Payable	Liability
10. Accounts Payable	Liability
11. Interest Revenue	Equity - Revenue
12. Interest Receivable	Asset
13. Notes Payable	Liability
14. Equipment	Asset
15. Office Supplies	Asset
16. Utilities Expense	Equity - Expense
17. Unearned Revenue	Liability
18. Rent Expense	Equity - Expense

- 3.

- a. It reflects the firm's assets.
- b. It reflects the firm's liabilities.
- c. It reflects the firm's equity.
- d. It reflects the firm's revenue.
- e. It reflects the firm's expense.
- f. It reflects the firm's net income.
- g. It reflects the firm's net loss.
- h. It reflects the firm's net profit.
- i. It reflects the firm's net loss.
- j. It reflects the firm's net profit.
- k. It reflects the firm's net loss.
- l. It reflects the firm's net profit.
- m. It reflects the firm's net loss.
- n. It reflects the firm's net profit.
- o. It reflects the firm's net loss.
- p. It reflects the firm's net profit.
- q. It reflects the firm's net loss.
- r. It reflects the firm's net profit.
- s. It reflects the firm's net loss.
- t. It reflects the firm's net profit.
- u. It reflects the firm's net loss.
- v. It reflects the firm's net profit.
- w. It reflects the firm's net loss.
- x. It reflects the firm's net profit.
- y. It reflects the firm's net loss.
- z. It reflects the firm's net profit.

For each of the accounts listed, indicate whether this an asset, a liability, or an equity account. If it is an account that affects equity, indicate whether it is a component of expense or income.

Account	Asset	Liability	Equity
1. Cash	Asset		
2. Service Revenue			Equity - Revenue
3. Accounts Receivable	Asset		
4. Insurance Expense			Equity - Expense
5. Capital Stock			Equity
6. Mortgage Payable		Liability	
7. Salaries and Wages Expense			Equity - Expense
8. Retained Earnings			Equity
9. Services Payable		Liability	
10. Accounts Payable		Liability	
11. Interest Revenue			Equity - Revenue
12. Interest Receivable	Asset		
13. Notes Payable		Liability	
14. Equipment	Asset		
15. Office Supplies	Asset		
16. Utilities Expense			Equity - Expense
17. Unearned Revenue		Liability	
18. Rent Expense			Equity - Expense

Answer Guide For Cengage Learning Quiz

R Sanford



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Table of Contents Answer Guide For Cengage Learning Quiz

1. Understanding the eBook Answer Guide For Cengage Learning Quiz
 - The Rise of Digital Reading Answer Guide For Cengage Learning Quiz
 - Advantages of eBooks Over Traditional Books
2. Identifying Answer Guide For Cengage Learning Quiz
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Answer Guide For Cengage Learning Quiz
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answer Guide For Cengage Learning Quiz
 - Personalized Recommendations
 - Answer Guide For Cengage Learning Quiz User Reviews and Ratings
 - Answer Guide For Cengage Learning Quiz and Bestseller Lists

5. Accessing Answer Guide For Cengage Learning Quiz Free and Paid eBooks
 - Answer Guide For Cengage Learning Quiz Public Domain eBooks
 - Answer Guide For Cengage Learning Quiz eBook Subscription Services
 - Answer Guide For Cengage Learning Quiz Budget-Friendly Options
6. Navigating Answer Guide For Cengage Learning Quiz eBook Formats
 - ePub, PDF, MOBI, and More
 - Answer Guide For Cengage Learning Quiz Compatibility with Devices
 - Answer Guide For Cengage Learning Quiz Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Answer Guide For Cengage Learning Quiz
 - Highlighting and Note-Taking Answer Guide For Cengage Learning Quiz
 - Interactive Elements Answer Guide For Cengage Learning Quiz
8. Staying Engaged with Answer Guide For Cengage Learning Quiz
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Answer Guide For Cengage Learning Quiz
9. Balancing eBooks and Physical Books Answer Guide For Cengage Learning Quiz
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Answer Guide For Cengage Learning Quiz
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Answer Guide For Cengage Learning Quiz
 - Setting Reading Goals Answer Guide For Cengage Learning Quiz
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Answer Guide For Cengage Learning Quiz
 - Fact-Checking eBook Content of Answer Guide For Cengage Learning Quiz
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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