Module 1 **ANSWER KEY -The Accounting Process**

Activity 1:

It is a systematic compilation of a group of accounts.

a. Chart of accounts

c Ledger

b. Trial balance

d. Journal

It is a list of accounts and their balances.

a. Chart of accounts c. Ledger

b. Trial balance

d. Journal

- 3. Which of the following criteria must be met before an event or item is recorded for accounting purposes?
 - The event or item can be measured objectively in financial terms.
 - The event or item is relevant and reliable.
 - c. The event affects, or the item meets the definition of, a financial statement element.
 - d. All of these must be met.
- 4. An accounting record into which the essential facts and figures in connection with all transactions are initially recorded is called the
 - a. ledger. trial balance.
 - b account

d none of these

- A trial balance may prove that debits and credits are equal, but
 - an amount could be entered in the wrong account.
 - b. a transaction could have been entered twice.
 - c. a transaction could have been omitted.
 - d. all of these.
- When an item of expense is paid and recorded in advance, it is normally called a(n).
 - a, prepaid expense.

c. estimated expense.

- b, accrued expense.
- d. cash expense.
- When an item of revenue or expense has been earned or incurred but not yet collected or paid, it. is normally called a(n) ______ revenue or expense.
 - a, prepaid

c. estimated

b. adjusted

- d. none of these
- An unearmed revenue can best be described as an amount.
 - a. collected and currently matched with expenses.
 - collected but not currently matched with expenses.
 - not collected but currently matched with expenses.
 - d. not collected and not currently matched with expenses.
- Which of the following is a real (permanent) account?
 - a. Inventory
 - b. Sales
 - c. Accounts Receivable
 - d. Both Inventory and Accounts Receivable
- Reversing entries are

Accounting 1 Answer Key

Shasha Hu



Accounting 1 Answer Key Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has be much more evident than ever. They have the capability to inspire, provoke, and ignite change. Such could be the essence of the book **Accounting 1 Answer Key**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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