

Test Bank For Advanced Accounting 10th Edition, Hearns

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Chapter 1: Nature of Accounting

Chapter 1: Introduction to Accounting

1. Which of the following is a source of information that provides useful insight through measurement, rather than by describing some occurrence?

- a. A website where you can purchase a new smartphone.
- b. A credit statement that provides your spending habits.
- c. A credit statement that provides your current and projected debts.
- d. An oil and gas lease agreement between two companies that allows a partnership.
- e. A business credit statement that lists your current expenses as a small and future costs as being projected as well as the total amount projected to collect.

Answer: e

Difficulty: Moderate

Learning Objective: 1

Concept: Accounting

2. In business transactions, which accounting requires the highest amount of recorded activity?

- a. An asset account for the seller.
- b. An asset account for the buyer.
- c. A liability account for the seller.
- d. A liability account for the buyer.

Answer: b

Difficulty: Moderate

Learning Objective: 1

Concept: Accounting

3. A company's liability account for the purchase of a new piece of equipment is a source of information that provides useful insight to the company. Which of the following accounts does not have a corresponding liability account?

- a. An equipment account for the seller.
- b. An equipment account for the buyer.
- c. A liability account for the seller.
- d. A liability account for the buyer.

Answer: a

Difficulty: Moderate

Learning Objective: 1

Concept: Accounting

4. In business transactions, which of the following is a source of information that provides useful insight to the company?

- a. A liability account for the seller.
- b. A liability account for the buyer.
- c. An asset account for the seller.
- d. An asset account for the buyer.

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Advanced Accounting 10th Edition Questions And Answers

Michael Rajnik



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