

Intermediate Accounting, 9e (Spiceland)

Chapter 2 Review of the Accounting Process Answer Key

1) Owners' equity can be expressed as assets minus liabilities.

Answer: TRUE

Difficulty: 1 Easy

Topic: Accounting equation

Learning Objective: 02-01 Analyze routine economic events-transactions-and record their effects on a company's financial position using the accounting equation format.

Bloom's: Remember

AACSB: Reflective Thinking

Accessible/AICPA: BB Critical thinking; Keyboard Navigation

2) Debits increase asset accounts and decrease liability accounts.

Answer: TRUE

Difficulty: 1 Easy

Topic: Account relationships and records

Learning Objective: 02-01 Analyze routine economic events-transactions-and record their effects on a company's financial position using the accounting equation format.

Bloom's: Remember

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3) Balance sheet accounts are referred to as temporary accounts because their balances are always changing.

Answer: FALSE

Difficulty: 1 Easy

Topic: Account relationships and records

Learning Objective: 02-01 Analyze routine economic events-transactions-and record their effects on a company's financial position using the accounting equation format.

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4) After an unadjusted trial balance is prepared, the next step in the accounting processing cycle is the preparation of financial statements.

Answer: FALSE

Difficulty: 1 Easy

Topic: Accounting processing cycle steps

Learning Objective: 02-01 Analyze routine economic events-transactions-and record their effects on a company's financial position using the accounting equation format.

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Fundamentals Of Accounting 9e Answer Key

Michal Rosen-Zvi



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