

CHAPTER 3

THE ACCOUNTING INFORMATION SYSTEM

IFRS questions are available at the end of this chapter.

TRUE/FALSE

Answer	No.	Description
F	1.	Recording transactions.
T	2.	Nominal accounts.
F	3.	Real (permanent) accounts.
F	4.	Internal event example.
F	5.	Liability and stockholders' equity accounts.
F	6.	Debits and credits.
F	7.	Steps in accounting cycle.
T	8.	Purpose of trial balance.
T	9.	General journal.
F	10.	Posting and trial balance.
T	11.	Adjusting entries for prepayments.
T	12.	Example of accrued expense.
F	13.	Book value of depreciable assets.
T	14.	Reporting ending retained earnings.
F	15.	Post-closing trial balance.
F	16.	Closing entries and Income Summary.
F	17.	Posting closing entries.
F	*18.	Accrual basis accounting.
F	*19.	Purpose of reversing entries.
F	*20.	Adjusted trial balance.

MULTIPLE CHOICE—Conceptual

Answer	No.	Description
d	21.	Purpose of an accounting system.
d	22.	Necessity of accounting records.
d	23.	Purpose of an accounting system.
d	24.	Book of original entry.
d	25.	Purpose of trial balance.
d	26.	Identification of a real account.
b	27.	Identification of a temporary account.
a	28.	Temporary vs. permanent accounts.
c	29.	Meaning of debit.
c	30.	Double-entry system.
a	31.	Effect on stockholders' equity.
a	32.	Transaction analysis.
a	33.	Accounting equation.
b	34.	Accounting process vs. accounting cycle.

Intermediate Accounting 14th Edition Final Exam Questions

Dr. D.S. Rawat, CA Nozer Shroff



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Wiley CPA Exam Review 2010, Financial Accounting and Reporting Patrick R. Delaney, O. Ray

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Warfield, 2011-09-06 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases

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2025 Exam Dr. D.S. Rawat, CA Nozer Shroff, 2025-02-22 This book is prepared exclusively for the Intermediate Level of Chartered Accountancy Examination requirement It covers the new syllabus per ICAI It applies to Group I Paper 1 Advanced Accounting It simplifies complex accounting concepts and ensures that readers can confidently apply these standards practically The approach taken by the authors combines theoretical rigour with practical insight helping students build a solid foundation for their exams and future professional practice It offers in depth explanations examples and practice questions to clarify concepts and reinforce learning The Present Publication is the 14th Edition for the CA Inter New Syllabus May Sept 2025 Exams This book is authored by Dr D S Rawat CA Nozer Shroff with the following noteworthy features Strictly as per the New Syllabus of the ICAI Comprehensive Coverage Includes detailed discussions on all Accounting Standards AS 1 to AS 29 relevant for CA Intermediate along with an introduction to Ind AS Lucid Explanation Breaks down complex concepts with step by step illustrations practical examples and scenarios Exam oriented Approach Focused on the CA Intermediate Paper 1 syllabus featuring important exam tips practice questions and solved papers for May Sept and Jan attempts Structured Learning Each chapter is dedicated to a specific Accounting Standard providing conceptual clarity examples and question banks for practice Authored by Experts Draws upon the combined decades long expertise of Dr D S Rawat and CA Nozer Shroff Updated Content Reflects the most recent amendments and guidelines issued by ICAI and relevant regulatory bodies ensuring alignment with the New Scheme and exam requirements Student Oriented Book The authors have developed this book keeping in mind the following factors o Interaction of the authors with their students with specific emphasis on difficulties faced by students in the examinations o Shaped by the author s experience of teaching the subject matter at different levels o Reactions and responses of students have also been incorporated at different places in the book The structure of the book is as follows Conceptual Clarity Each chapter opens with the fundamental principles and objectives of the relevant AS Illustrations Examples Short examples are used throughout to illustrate key points followed by

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Weygandt,Donald E. Kieso,Irene M. Wiecek,Terry D. Warfield,Bruce J. McConomy,2022-03-14 Intermediate Accounting 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application This course also presents an emphasis on decision making through Integrated Cases and Research and Analysis questions that allow students to analyze business transactions apply both IFRS and ASPE and explore how different accounting standards impact real companies Throughout the course students also work through a variety of hands on activities including Data Analytics Problems Analytics in Action features Excel templates and a new emphasis on sustainability all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the evolving accounting world Intermediate Accounting, Volume 2 Update Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2005-12-02 This bestseller has powered the careers of countless professionals This update to the 11th edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature It integrates numerous examples from real corporations throughout the chapters to help readers understand the application of accounting principles and techniques in practice They ll also find problems that are modeled on the AICPA Simulations a new question format designed for the computerized uniform CPA Exam These problems prepare readers for the exam testing their ability to read digest research and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide

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