

CHAPTER 0

ACCOUNTING CYCLE REVIEW

Learning Objective	Total # of questions from
1	34
2	133
3	30
4	16
5	185
6	8
7	5
8	20
9	12

TRUE-FALSE—Conceptual

1. Economic events that require recording in the financial statements are called accounting transactions.

Ans: T, LO: 1, Bloom: K, Difficulty: Easy, Min: 1, AACSB: None, AICPA BB: Industry/Sector Perspective, AICPA FC: Measurement, AICPA PC: None, IMA: FSA

2. Revenue increases stockholders' equity and should be recorded whenever cash is received from customers.

Ans: F, LO: 1, Bloom: C, Difficulty: Easy, Min: 1, AACSB: None, AICPA BB: Legal/Regulatory Perspective, AICPA FC: Reporting, AICPA PC: None, IMA: Reporting

3. Collection on an account receivable will increase both cash and accounts receivable.

Ans: F, LO: 1, Bloom: C, Difficulty: Easy, Min: 1, AACSB: None, AICPA BB: Legal/Regulatory Perspective, AICPA FC: Measurement, AICPA PC: None, IMA: FSA

4. The payment of a liability decreases both cash and accounts payable.

Ans: T, LO: 1, Bloom: C, Difficulty: Easy, Min: 1, AACSB: None, AICPA BB: Legal/Regulatory Perspective, AICPA FC: Measurement, AICPA PC: None, IMA: FSA

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RJ Alexander



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