

CHAPTER 11

CURRENT LIABILITIES AND PAYROLL ACCOUNTING

SUMMARY OF QUESTIONS BY STUDY OBJECTIVES AND BLOOM'S TAXONOMY

Item	SO	BT	Item	SO	BT	Item	SO	BT	Item	SO	BT	Item	SO	BT
True-False Statements														
1.	1	C	9.	2	C	17.	3	K	25.	7	K	^{ns} 33.	3	K
2.	1	K	10.	2	K	18.	4	AP	26.	8	C	^{ns} 34.	5	C
3.	1	C	11.	2	C	19.	4	K	27.	8	C	^{ns} 35.	6	K
4.	1	C	12.	2	K	20.	5	K	28.	8	C	^{ns} 36.	7	K
5.	2	K	13.	3	K	21.	5	K	29.	8	K	^{ns} 37.	8	K
6.	2	K	14.	3	C	22.	5	C	^a 30.	9	K	^{ns, a} 38.	9	K
7.	2	C	15.	3	AP	23.	6	K	^{ns} 31.	1	K			
8.	2	AP	16.	3	C	24.	6	K	^{ns} 32.	2	K			
Multiple Choice Questions														
39.	1	K	62.	3	K	85.	3	C	108.	45	K	131.	7	K
40.	1	C	63.	3	K	86.	3	AP	109.	6	K	132.	7	AP
41.	1	K	64.	2	AN	87.	3	AP	110.	6	K	133.	8	K
42.	1	K	65.	2	AN	88.	3	AP	111.	6	K	134.	8	K
43.	1	K	66.	2	AP	89.	3	K	112.	6	K	^a 135.	9	K
44.	1	C	67.	2	AP	90.	3	AP	113.	6	K	^a 136.	9	AP
45.	1	C	68.	2	AP	91.	3	C	114.	6	K	^a 137.	9	C
46.	1	C	69.	2	AP	92.	3	C	115.	6	K	^a 138.	9	K
47.	1	C	70.	3	C	93.	4	K	116.	6	K	st 139.	1	K
48.	2	K	71.	3	C	94.	4	AP	117.	6	K	^{ns} 140.	1	K
49.	2	K	72.	3	AP	95.	4	C	118.	6	C	^{ns} 141.	2,3	K
50.	2	K	73.	3	C	96.	5	C	119.	6	C	st 142.	4	K
51.	2	C	74.	3	C	97.	5	K	120.	6	C	^{ns} 143.	5	C
52.	2	AP	75.	3	AP	98.	5	K	121.	6	C	st 144.	5	K
53.	2	AN	76.	3	AP	99.	5	K	122.	7	C	^{ns} 145.	6	AP
54.	2	AP	77.	3	AP	100.	5	K	123.	7	C	st 146.	6	K
55.	2	C	78.	3	C	101.	5	K	124.	6	C	^{ns} 147.	6	K
56.	2	C	79.	3	K	102.	5	C	125.	6	C	st 148.	7	K
57.	2	AN	80.	3	AP	103.	5	K	126.	7	C	^{ns} 149.	7	K
58.	2	AN	81.	3	K	104.	5	AP	127.	7	C	^{st, ns} 150.	9	K
59.	2	AP	82.	3	K	105.	5	AP	128.	7	C			
60.	2	C	83.	3	K	106.	5	K	129.	7	C			
61.	3	C	84.	3	K	107.	5	K	130.	7	K			
Brief Exercises														
151.	1	C	153.	2	AP	155.	3	AP	157.	6	AP	159.	7	AP
152.	1	K	154.	3	AP	156.	5	AN	158.	6	AP	^a 160.	9	AP

^{ns} This question also appears in the Study Guide.

st This question also appears in a self-test at the student companion website.

^a This question covers a topic in an appendix to the chapter.

Intermediate Accounting Chapter 11 Test Bank

**J. David Spiceland, James
Sepe, Lawrence A. Tomassini**



Intermediate Accounting Chapter 11 Test Bank:

Intermediate Accounting IFRS Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1, 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy, comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years

Study Guide for Use with Intermediate Accounting, Third Edition Thomas H. Beechy, Farrell, Elizabeth, Cohlmeier, Susan, 2005

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