

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 Chapter 3 Test

Sebastian Brünink



Intermediate Accounting Chapter 3 Test:

Decoding **Intermediate Accounting Chapter 3 Test**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Intermediate Accounting Chapter 3 Test**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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