# 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

- 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
- 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
- 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
- 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

# **Intermediate Accounting 18e Chapter Answers**

Donald E Kieso, Ph.D., CPA, Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield

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