

CHAPTER 1

ACCOUNTING IN ACTION

20-MINUTE QUIZ #1

Circle the correct answer.

True/False

- | | | | |
|----|--|-------------|--------------|
| 1. | Accounting is an information system that identifies, records, and communicates economic events of an organization to interested users. | <u>True</u> | False |
| 2. | According to the revenue recognition principle, a company should recognize revenue once it meets its performance obligation. | <u>True</u> | False |
| 3. | The basic objective of financial reporting is to provide useful information to investors and creditors to make decisions. | <u>True</u> | False |
| 4. | Private companies have a choice of whether to follow ASPE or IFRS. | <u>True</u> | False |
| 5. | According to the cost principle, assets should be reported at their replacement cost, not their original cost. | True | <u>False</u> |
| 6. | The enhancing qualitative characteristic of verifiability is met when independent observers using the same method obtain the same results. | <u>True</u> | False |
| 7. | Collection of an account receivable will increase both cash and accounts receivable. | True | <u>False</u> |
| 8. | An expense paid with cash would result in an equal | | True |

College Accounting Mini Practice Set 1 Answers

Donald J. Guerrieri, Haber, Hoyt, Turner



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