

CHAPTER 1

ACCOUNTING IN ACTION

20-MINUTE QUIZ #1

Circle the correct answer.

True/False

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

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Donald J. Guerrieri, Haber, Hoyt, Turner

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