

Accounting Chapter 2

The two functions of financial accounting are to measure business activities and prepare tax returns.

- a. True
- b. False
- b. False

The accounting equation is:

- a. $\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$
- b. $\text{Assets} - \text{Liabilities} = \text{Stockholders' Equity} - \text{Liabilities}$
- c. $\text{Assets} = \text{Liabilities} - \text{Stockholders' Equity}$
- d. $\text{Assets} + \text{Liabilities} = \text{Stockholders' Equity}$
- a. $\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$

On May 1, Ace Electronics ordered office equipment. The equipment was delivered to Ace on May 15, and Ace agreed to pay for it by the end of the month. Ace paid for the equipment on May 31. When will Ace make the first entry in its accounting system for this purchase?

- a. May 1
- b. May 31
- c. May 15
- c. May 15

Select all that apply

If a transaction decreases cash by \$100, the balance sheet will balance if which of the following occurs? (Select all that apply)

- a. Stockholders' equity is increased
- b. A liability is decreased
- c. Revenue is increased
- d. Another asset is increased
- b. A liability is decreased
- d. Another asset is increased

Rory purchases supplies for cash. Which of the following occurs?

- a. Total assets decrease
- b. Total assets increase
- c. Total assets remain the same
- c. Total assets remain the same

Select all that apply

The two roles of financial accounting are to:

- a. measure and report results to taxing authorities.
- b. measure business activities of the company.
- c. communicate information to external parties for decision making purposes.
- d. report cost accounting information for internal decisions.
- b. measure business activities of the company.
- c. communicate information to external parties for decision making purposes.

Place the three steps for analyzing the effect of transactions in the correct order.

Beginning Accounting Final True False

Paul Adolph Carlson



Beginning Accounting Final True False:

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