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performed and  
expenses incurred  
in the current  
accounting period  
that have not been  
recognized through  
daily entries. 7.

Describe the nature  
and purpose of an



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adjusted trial  
balance. An  
adjusted trial  
balance shows the  
balances of all  
accounts, including  
those that have  
been adjusted ...

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- 6. TRUE-

FALSE—Conceptual

1. Financial

accounting is the

process of

identifying,

measuring,

analyzing, and

communicating

financial information

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plan, evaluate, and  
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bank. The standard form of a journal entry has the a.

- a. debit account entered first and indented.
- b. credit account entered first and indented.
- c. debit account entered first at the extreme left margin.
- d. credit account entered first at the extreme



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Success

Accounting

Principles (Quiz) A

company borrowed  
\$100,000 in

December and will

make its only

payment for

interest when the

note comes due six

months later. The

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total interest for the  
six months will be  
\$3,600. On the  
December income  
statement the  
accountant reported  
Interest Expense of  
\$600.

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preparing financial  
statements and  
arise out of long-

used accounting  
practice. True False

26. General  
accounting

principles arise  
from long-used  
accounting

practices. True

False 27. A sole

proprietorship is a  
business owned by

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one or more  
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persons. True False  
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3 21. TF 91. MC  
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114. MC 190. Ex  
197. Ex 22. TF 92.  
MC 99. MC 106. MC  
159. MC 191. Ex  
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