

chapter 1 TEST A

Name	Keri Mason	Perfect Score	Year Score
	Defining Accounting Terms	22 Pts.	
	Analyzing Accounting Practices	15 Pts.	
	Determining How Transactions Change an Accounting Equation	48 Pts.	
	Determining How Transactions Change an Accounting Equation	40 Pts.	
	Total	125 Pts.	

Part One—Defining Accounting Terms

Directions: Select the one term in Column I that best fits each definition in Column II. Print the letter identifying your choice in the Answers column.

-2 (98)

Column I	Column II	Answers
A account	1. The use of ethics in making business decisions.	1. <u>I</u>
B account balance	2. Planning, recording, analyzing, and interpreting financial information.	2. <u>D</u>
C account title	3. An equation showing the relationship among assets, liabilities, and owner's equity.	3. <u>E</u>
D accounting	4. A business activity that changes assets, liabilities, or owner's equity.	4. <u>U</u>
E accounting equation	5. A planned process for providing financial information that will be useful to management.	5. <u>G</u>
F accounting records	6. The amount in an account.	6. <u>B</u>
G accounting system	7. The account used to summarize the owner's equity in the business.	7. <u>J</u>
H asset	8. The amount remaining after the value of all liabilities is subtracted from the value of all assets.	8. <u>P</u>
I business ethics	9. A record summarizing all the information pertaining to a single item in the accounting equation.	9. <u>A</u>
J capital	10. Organized summaries of a business's financial activities.	10. <u>F</u>
K equities	11. Anything of value that is owned.	11. <u>H</u>
L ethics	12. A sale for which cash will be received at a later date.	12. <u>S</u>
M expense	13. Assets taken out of a business for the owner's personal use.	13. <u>V</u>
N financial statements	14. An increase in owner's equity resulting from the operation of a business.	14. <u>R</u>
O liability	15. A business owned by one person.	15. <u>Q</u>
P owner's equity	16. Financial rights to the assets of a business.	16. <u>K</u>
Q proprietorship	17. A business that performs an activity for a fee.	17. <u>T</u>
R revenue	18. The principles of right and wrong that guide an individual in making decisions.	18. <u>L</u>
S sale on account	19. Financial reports that summarize the financial conditions and operations of a business.	19. <u>N</u>
T service business	20. An amount owed by a business.	20. <u>O</u>
U transaction	21. The name given to an account.	21. <u>C</u>
V withdrawals	22. A decrease in owner's equity resulting from the operation of a business.	22. <u>M</u>

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O García



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Century 21 Accounting, 2000 *Century 21 Accounting* Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 **Century 21 Accounting** Kenton E. Ross, 2000 **Accounting Education for the 21st Century** Jane O. Burns, Belverd E. Needles, 2014-06-28 Accounting practice whether in business or government is more dynamic more complex and addresses a wider array of issues than it did as little as five years ago Significant and rapid social political technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change This book provides an up to date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millennium **The Balance Sheet**, 1985 *Index to the Teaching of Bookkeeping and Accounting*, 1939 *Educational Theory in the 21st Century* Yusuf Alpaydın, Cihad Demirli, 2022-05-30 This open access book reviews the effects of the twenty first century scientific technological and social developments on the educational theory The first part handles the subject focusing on technology and educational philosophy In the second part the implications of new human and social conceptions towards the education paradigms are examined In the chapters of the last part of the book more practical dimensions of education are discussed Transforming school designs school management learning teaching approaches and teacher competencies are discussed in the context of broader social cultural and technological changes **Business Ethics in the 21st Century** Norman Bowie, 2013-05-16 This work provides a critical look at business practice in the early 21st century and suggests changes that are both practical and normatively superior Several chapters present a reflection on business ethics from a societal or macro organizational point of view It makes a case for the economic and moral superiority of the sustainability capitalism of the European Union over the finance based model of the United States Most major themes in business ethics are covered and some new ones are introduced including the topic of the right way to teach business ethics The general approach adopted in this volume is Kantian Alternative approaches are critically evaluated *Assessment and Teaching of 21st Century Skills* Patrick Griffin, Barry McGaw, Esther Care, 2011-10-20 Rapid and seemingly accelerating changes in the economies of developed nations are having a proportional effect on the skill sets required of workers in many new jobs Work environments are often technology heavy while problems are frequently ill defined and tackled by multidisciplinary teams This book contains insights based on research conducted as part of a major international project supported by Cisco Intel and Microsoft It faces these new working environments head on delineating new ways of thinking about 21st century skills and including operational definitions of those skills The authors focus too on fresh approaches to educational assessment and present methodological and technological solutions to the barriers that hinder ICT based assessments of these skills whether in large scale surveys or

classrooms Equally committed to defining its terms and providing practical solutions and including international perspectives and comparative evaluations of assessment methodology and policy this volume tackles an issue at the top of most educationalists agendas **The United States Catalog** ,1924 Subject Guide to Books in Print ,1997 El-Hi Textbooks & Serials in Print, 2000 ,2000 Assessment, Testing, and Measurement Strategies in Global Higher Education Railean, Elena Aurel,2020-01-03 Teachers assist students in order to gain data and to determine whether the instructional objectives have been met Usually the assessment process takes place as part of ongoing learning and teaching periodically and at key transitions The term assessment refers to the wide variety of methods procedures and tools used to determine what students know learn and how they apply knowledge in concrete situations Assessment Testing and Measurement Strategies in Global Higher Education is a comprehensive synthesis of correlations between assessment testing and measurement in the context of global education It analyzes the impact of educational technology on learning analytics challenges of rapidly changing learning environments and computer based assessment Featuring an assortment of topics such as educational technologies risk management and metacognition this book is optimal for academicians higher education faculty deans performance evaluators practitioners curriculum designers researchers administrators and students

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environments and because significant segments of business operations are outsourced to third party service providers it is challenging to conduct financial statement auditing in the CLOUD ecosystem The agile complex and distributed nature of CLOUD technology exacerbates auditors challenges Imagine being a financial statement auditor engaged to audit a client who has outsourced its online sales benefits management payroll data warehousing direct payroll and tax deposits to third party CLOUD service providers Imagine being an accounting professor with textbooks that barely cover CLOUD auditing You find yourself constrained by resources that are not designed for the 21st century business environment Imagine being an accounting student and paying hundreds of dollars for accounting materials that cover little if any information about auditing financial transactions in the CLOUD Consider also that the smartphone you use for course registration online purchases tax filing and online banking are all connected to computer systems in the CLOUD When you venture into the business world you will be faced with the challenge of auditing these and many other automated business processes Imagine being a chief financial officer who oversees the internal audit of your company s e commerce transactions electronic tax filings and online banking all of which have been outsourced to multiple CLOUD providers and financial institutions This SKYBLUE BOOK the first of a three volume series will inform your understanding of the dynamic and agile nature of CLOUD technologies and will teach you how to navigate the nuances involved with auditing financial statements in the CLOUD The book provides the knowledge and hands on training needed to navigate the nuances involved with auditing in the CLOUD ecosystem and includes topics such as Constructing Accounting Cycles in the CLOUD Testing Segregation of Duties in the CLOUD Constructing Transaction Cycles in the CLOUD Continuous Auditing in the CLOUD and much more Whether you are fresh out of college with a degree in accounting an auditor in public or private practice a tenured accounting professor a chief financial officer or an accounting manager of a government agency you will find the SKYBLUE BOOK series an invaluable tool in your daily work *Engineering News and American Contract Journal* ,1900 **Federal Personnel Research**

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