

## Basic Bookkeeping

Which of the following accounts is an asset account? - Answer- cash, inventory, accounts receivable, all of the listed answers are correct.

Economic events that affect the financial position of a business are called> - Answer- Transactions.

Paying an amount owed to a supplier? - Answer- Decreases assets and decreases liabilities

A debit to which of the listed accounts increases the account's balance? - Answer- Assets  
Owner's Draw  
Expense

Which of the following statements is not correct? - Answer- The normal balance of a liability account is a debit balance.

\_\_\_\_\_ are properties used in the operation or investment activities of a business. - Answer- assets

\_\_\_\_\_ are creditor's claims to the property (assets of a business). - Answer- Liability

A book containing the account balances for a business's assets, liabilities, equity, revenue, expense, and draw accounts is called? - Answer- The general Ledger

Which of the following is not information normally provided by an Accounts Receivable Subsidiary Ledger? - Answer- Amount Owed by each supplier

A balance sheet is a formal financial statement that summarizes revenues and expenses for a specific period of time. - Answer- False

Which of the following should not be classified in the balance sheet as property, plant, and Equipment? - Answer- cars held for sale

The normal balance of any account is? - Answer- Side which increases the account

Which of the following is considered to be good cash management practices? - Answer- All:

Preparing monthly bank reconciliations  
maintaining an accurate check book  
Preparing cash forecasts  
making daily cash deposits

Given the following information, beginning balance of unearned revenues, \$1,000; ending balance of unearned revenues - \$2,000; and advance payments received \*- 3,000 the amount of revenue earned for the period is \_\_\_\_\_. - Answer- \$2,000

# Bookkeeping Questions And Answers

**Steven M. Bragg**

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## **Table of Contents Bookkeeping Questios And Answers**

1. Understanding the eBook Bookkeeping Questios And Answers
  - The Rise of Digital Reading Bookkeeping Questios And Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Bookkeeping Questios And Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Bookkeeping Questios And Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Bookkeeping Questios And Answers
  - Personalized Recommendations

- Bookkeeping Questios And Answers User Reviews and Ratings
- Bookkeeping Questios And Answers and Bestseller Lists

5. Accessing Bookkeeping Questios And Answers Free and Paid eBooks

- Bookkeeping Questios And Answers Public Domain eBooks
- Bookkeeping Questios And Answers eBook Subscription Services
- Bookkeeping Questios And Answers Budget-Friendly Options

6. Navigating Bookkeeping Questios And Answers eBook Formats

- ePUB, PDF, MOBI, and More
- Bookkeeping Questios And Answers Compatibility with Devices
- Bookkeeping Questios And Answers Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Bookkeeping Questios And Answers
- Highlighting and Note-Taking Bookkeeping Questios And Answers
- Interactive Elements Bookkeeping Questios And Answers

8. Staying Engaged with Bookkeeping Questios And Answers

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Bookkeeping Questios And Answers

9. Balancing eBooks and Physical Books Bookkeeping Questios And Answers

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Bookkeeping Questios And Answers

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Bookkeeping Questios And Answers

- Setting Reading Goals Bookkeeping Questios And Answers
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Bookkeeping Questios And Answers

- Fact-Checking eBook Content of Bookkeeping Questios And Answers

- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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