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## 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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