

## Accounting

### Chapter 10: Accounting for Leases - Part 1

#### Objective 1: Recognition of

1. Which of the following is not a type of the accounting period?
  - a. Calendar year
  - b. Fiscal year
  - c. Reporting
  - d. **Accounting**
2. The accounting process involves activities following which steps?
  - a. **Accounting** (recording, summarizing, reporting, interpreting) reports
  - b. The accounting cycle of periodical accounting records
  - c. Recording and summarizing financial results
  - d. Identifying processes (recognition) that are relevant to the business
3. Which of the following is the accounting process?
  - a. Reporting
  - b. **Accounting**
  - c. Identifying
  - d. Recording
4. Which of the following is not a type of accounting cycle?
  - a. Reporting
  - b. **Accounting**
  - c. Identifying
  - d. Recording
5. Which of the following is applied to accounting cycle study activities?
  - a. Reporting
  - b. **Accounting**
  - c. Identifying
  - d. Recording
6. Financial accounting provides information upon which the external financial reporting is based.
  - a. True
  - b. **False**
7. Which of the following accounting transactions is recorded with a debit?
  - a. Service transactions received from
  - b. **Supplying materials and services**
  - c. Selling merchandise or investments
  - d. **Receiving cash from customers**
8. Which of the following would not be a responsibility of the accountant?
  - a. **Production manager**
  - b. Production sales manager
  - c. **Accountant of the company**
  - d. **Supply and inventory manager**

# Answer Key Wiley Accounting Principles Chapter 1

**R Sandford**



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