

Chapter 3 Accounting Test



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2) A change in tax law that eliminates or reduces the tax-exempt status of interest on the debt security. 3) A major business combination or major disruption that necessitates the sale or transfer of HTM securities to maintain the bank's existing interest rate risk position or credit risk policy.

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Simmons Company received and recorded a \$5,000 payment for services to be rendered in the future. If the income statement approach to adjusting entries is used, the appropriate adjusting entry at the end of the accounting period for \$3,000 of revenue not yet earned would be:

Chapter 3 - Multiple Choice - principlesofaccounting.com

Accounting Test 1- Chapter 3 a. adjusting. b. balancing. c. ledgering. d. posting. a. a decrease. b. none of these answers are correct. c. an increase. d. the right side of an account. c. all of the answers are correct. a. Service revenue. b. accounts receivable. c. both goodwill and ...

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Nonoperating income and expenses 1. Nonoperating expenses and losses include expense and loss accounts that are due to the transactions ... More

Chapter 3 - Accounting Questions and Answers

Under this basis of accounting, revenues and expenses are reported in the income statement in the period in which they are earned or incurred; to determine the proper period, accountants use generally accepted accounting principles (GAAP) which requires the _____.

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Chapter 3: Accounting Information System Permanent accounts (or "real" accounts) Temporary accounts (or "nominal" accounts) Asset, liability, and equity accounts Revenue, expense, and dividend accounts Appear on the balance sheet Revenue and expenses are on the income statement; dividends are on the equity statement Permanent accounts are ...

Chapter 3 quiz answers - Chapter 3 Accounting Information ...

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Chapter 4. 3. Identify and discuss each of the conventions that help in interpretation of financial information: consistency, full disclosure (transparency), and conservatism. 4. Explain the purpose of a "classified balance sheet" and identify and explain its key components. You will need to memorize its basic format.

ACCT& 201 - Exam 2 Chapters 3 and 4

Accounting. Search. Primary Menu Skip to content. Accounting 1. Handouts; Flashcards; Practice Tests. Chapters 1 and 2. Answers; Chapters 3 and 4. Answers; Chapters 5 and 6. Answers; Chapters 8, 9 and first part of 10. Answers; Accounting 2. Handouts; Search for: Accounting 1 Practice Tests. Chapters 1 and 2. Answers; Chapters 3 and 4. Answers ...

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Test Bank for Intermediate Accounting: IFRS Edition, 2e 3 - 4 35. It is not necessary to post the closing entries to the ledger accounts because new revenue and expense accounts will be opened in the subsequent accounting period.

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