

## Accounting Chapter 1 Test

**Accounts Receivable:** The money that is owed to a business by its customers. This money is an asset.

**Accounts Payable:** The money that a business owes to its creditors. This money is a liability to the business.

**Net Worth/ Capital/ Owners Equity:** Calculated by assets-liabilities.

**Accounting Cycle:** The total set of accounting procedures that must be carried out during each fiscal period. Outer Ring: ongoing activities. Inner Ring: yearly activities.

**Fundamental Accounting Equation:**  $A=L+OE$  or  $A-L=OE$

**Liquidity:** The ease with which an asset can be converted into cash.

**Financial Position:** The status of a business, as reported by the assets, liabilities, and owners equity.

**Public Accountant:** An accountant who offers services professionally to the general public.

**Creditor:** Anyone who is owed money by the business.

**Debtor:** Anyone who owes money to the business.

**Auditing:** Process of conducting an audit: an examination of the accounting records and internal controls of a business in order to be able to express an opinion about the business financial position and results of operation.

**Public Accounting:** A profession of the public accountant who offers a variety of accounting services to the general public.

**Liquidation:** The sale of assets of a business for cash.

**Accounting Clerk:** An employee who ensures that transactions are properly recorded and that supporting documents are present and correct. Carries out routine calculations and banking transactions.

**Accountant:** A professional person who develops and maintains the accounting systems, interprets the data and prepares reports; supervises the work of accounting employees and participates in management decisions.

# Accounting Chapter 1 Test

**William Andrew Paton**



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Principles of Accounting, Chapters 1-14 Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text

**Management Accounting theory and practice** M P Pandikumar, 2009 *Wiley CPA Exam Review 2012, Financial Accounting and Reporting* O. Ray Whittington, Patrick R. Delaney, 2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination

**McGraw-Hill's Taxation of Business Entities 2024 Edition** Brian C. Spilker, 2023 **Accounting, Chapters 1-23** Charles T. Horngren, 2005 **Gle ACC Twe 1st Year 2000** Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts

**The Certified Software Quality Engineer Handbook** Linda Westfall, 2016-09-23 This handbook contains information and guidance that supports all of the topics of the 2016 version of the CSQE Body of Knowledge BoK upon which ASQ s Certified Software Quality Engineer CSQE exam is based Armed with the knowledge presented in this handbook to complement the required years of actual work experience qualified software quality practitioners may feel confident they have taken appropriate steps in preparation for the ASQ CSQE exam However the goals for this handbook go well beyond it being a CSQE exam preparation guide Its author designed this handbook not only to help the software quality engineers but as a resource for software development practitioners project managers organizational managers other quality practitioners and other professionals who need to understand the aspects of software quality that impact their work It can also be used to benchmark their or their organization s understanding and application of software quality principles and practices against what is considered a cross industry good practice baseline After all taking stock of strengths and weaknesses software engineers can develop proactive strategies to leverage software quality as a competitive advantage New software quality engineers can use this handbook to gain an understanding of their chosen profession Experienced software quality engineers can use this handbook as a reference source when performing their daily work It is also hoped that trainers and educators will use this handbook to help propagate software quality engineering knowledge to future software practitioners and managers Finally this handbook strives to establish a common vocabulary that software quality engineers and others in their organizations can use to communicate about software and quality Thus increasing the professionalism of the industry and eliminating the wastes that can result from ambiguity and

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