

## Module 1

### ANSWER KEY -The Accounting Process

#### Activity 1:

1. It is a systematic compilation of a group of accounts.
  - a. Chart of accounts
  - b. Trial balance
  - c. **Ledger**
  - d. Journal
2. It is a list of accounts and their balances.
  - a. Chart of accounts
  - b. **Trial balance**
  - c. Ledger
  - d. Journal
3. Which of the following criteria must be met before an event or item is recorded for accounting purposes?
  - a. The event or item can be measured objectively in financial terms.
  - b. The event or item is relevant and reliable.
  - c. The event affects, or the item meets the definition of, a financial statement element.
  - d. **All of these must be met.**
4. An accounting record into which the essential facts and figures in connection with all transactions are initially recorded is called the
  - a. ledger.
  - b. account.
  - c. trial balance
  - d. **none of these.**
5. A trial balance may prove that debits and credits are equal, but
  - a. an amount could be entered in the wrong account.
  - b. a transaction could have been entered twice.
  - c. a transaction could have been omitted.
  - d. **all of these.**
6. When an item of expense is paid and recorded in advance, it is normally called a(n)
  - a. **prepaid expense.**
  - b. accrued expense.
  - c. estimated expense.
  - d. cash expense.
7. When an item of revenue or expense has been earned or incurred but not yet collected or paid, it is normally called a(n) \_\_\_\_\_.
  - a. prepaid
  - b. adjusted
  - c. estimated
  - d. **none of these**
8. An unearned revenue can best be described as an amount
  - a. collected and currently matched with expenses.
  - b. **collected but not currently matched with expenses.**
  - c. not collected but currently matched with expenses.
  - d. not collected and not currently matched with expenses.
9. Which of the following is a real (permanent) account?
  - a. Inventory
  - b. Sales
  - c. Accounts Receivable
  - d. **Both Inventory and Accounts Receivable**
10. Reversing entries are

# Management Accounting Atkinson Answer Key

**Lei Shi**



## **Management Accounting Atkinson Answer Key:**

Rapid Modelling and Quick Response Gerald Reiner, 2010-09-16 Rapid Modelling and Quick Response presents new research developments in the fields of rapid modelling and quick response linked with performance improvements based on lead time reduction etc as well as financial performance measures The papers and teaching cases in this book were presented at the second Rapid Modelling Conference Quick Response Intersection of Theory and Practice The main focus of this collection is the transfer of knowledge from theory to practice providing the theoretical foundations for successful performance improvement This conference volume challenges the traditional notions of rapid modelling and offers valuable contributions to the scientific communities of operations management production management supply chain management industrial engineering and operations research Rapid Modelling and Quick Response will give the interested reader researcher as well as practitioner a good overview of new developments in this field **Management Accounting** Anthony A. Atkinson, Rajiv D. Banker, Robert S. Kaplan, Gerald M. Myers, S. Mark Young, 1997 **CMA**, 1995 *Readings in Management Accounting* S. Mark Young, 2001 A supplementary reader for all levels of Cost and Management Accounting courses This reader contains thirty nine recent business press and academic articles all representing state of the art thinking and examples on a wide variety of management accounting topics in many types of service and manufacturing contexts The articles parallel the contents of Management Accounting 3 e Atkinson et al but can be used with any core management and cost accounting text While this book can be used to supplement any management or cost accounting text the readings have been designed to accompany Anthony Atkinson Rajiv Banker R S Kaplan and S Mark Young s textbook Management Accounting 3rd Edition Prentice Hall 2001 In addition the Instructor s Manual keys the readings to other textbooks so that the casebook can also be used with these entries **Management Accounting Research**, 2000 **Prentice-Hall Accounting Faculty Directory**, 1995 **Managerial Accounting** Irvin N. Gleim, Terry L. Campbell, 1992 *The Management Accountant*, 2008 *Certificate in Management Accounting Review* Grant W. Newton, 1984 **Prentice Hall 2004-2005 Faculty Directory** Hasselback, 2003-07 Management Accounting, 1994-07 Atkinson's Evening Post, and Philadelphia Saturday News, 1928 SCC Library has 1974 89 plus scattered issues Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office Library of Congress. Copyright Office, 1978 The Directory of Executive Recruiters 2003, 2002 Whether an executive is seeking a position at a microbrewery or SAP software consulting firm The Directory of Executive Recruiters has the contacts who can make or break a job search Known to insiders since 1971 as the Red Book the 2003 edition contains detailed information on over 14 700 recruiters at more than 7 800 offices in North America *Management Des Stratégies À Découvrir*, 2005 Consultants & Consulting Organizations Directory Cengage Gale, 2009-05-12 **The Directory of Executive Recruiters**, 2003 This guide is designed

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