

Accounting Practice Test!!

1. Basic Accounting Equation

If a company's assets are \$100,000 and its liabilities are \$40,000, what is the equity of the company?

- a) \$60,000
- b) \$40,000
- c) \$100,000
- d) \$140,000

2. Financial Statements

Which financial statement shows the financial position of a company at a specific point in time?

- a) Income Statement
- b) Statement of Cash Flows
- c) Balance Sheet
- d) Trial Balance

3. Double-Entry Accounting

If a company purchases inventory on credit, how does this transaction affect the accounting equation?

- a) Assets increase; Liabilities increase
- b) Assets decrease; Liabilities decrease
- c) Assets increase; Equity increases
- d) Assets decrease; Equity decreases

4. Recording Transactions

If a company receives cash for services rendered, which accounts are affected?

- a) Cash (debit), Revenue (credit)
- b) Accounts Receivable (debit), Cash (credit)
- c) Cash (debit), Accounts Payable (credit)
- d) Revenue (debit), Cash (credit)

South Western Cengage Accounting Practice Test

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South Western Cengage Accounting Practice Test Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**South Western Cengage Accounting Practice Test**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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