

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

Dennis Schlegel

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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Table of Contents South Western Cengage Accounting Practice Test

1. Understanding the eBook South Western Cengage Accounting Practice Test
 - The Rise of Digital Reading South Western Cengage Accounting Practice Test
 - Advantages of eBooks Over Traditional Books
2. Identifying South Western Cengage Accounting Practice Test
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an South Western Cengage Accounting Practice Test
 - User-Friendly Interface
4. Exploring eBook Recommendations from South Western Cengage Accounting Practice Test
 - Personalized Recommendations
 - South Western Cengage Accounting Practice Test User Reviews and Ratings
 - South Western Cengage Accounting Practice Test and Bestseller Lists
5. Accessing South Western Cengage Accounting Practice Test Free and Paid eBooks

- South Western Cengage Accounting Practice Test Public Domain eBooks
- South Western Cengage Accounting Practice Test eBook Subscription Services
- South Western Cengage Accounting Practice Test Budget-Friendly Options
- 6. Navigating South Western Cengage Accounting Practice Test eBook Formats
 - ePub, PDF, MOBI, and More
 - South Western Cengage Accounting Practice Test Compatibility with Devices
 - South Western Cengage Accounting Practice Test Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of South Western Cengage Accounting Practice Test
 - Highlighting and Note-Taking South Western Cengage Accounting Practice Test
 - Interactive Elements South Western Cengage Accounting Practice Test
- 8. Staying Engaged with South Western Cengage Accounting Practice Test
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers South Western Cengage Accounting Practice Test
- 9. Balancing eBooks and Physical Books South Western Cengage Accounting Practice Test
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection South Western Cengage Accounting Practice Test
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine South Western Cengage Accounting Practice Test
 - Setting Reading Goals South Western Cengage Accounting Practice Test
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of South Western Cengage Accounting Practice Test
 - Fact-Checking eBook Content of South Western Cengage Accounting Practice Test
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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