

Using Financial Accounting Information The Alternative to Debits and Credits 10th Edition Porter Test Bank

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True / False

1. A six-month bank certificate of deposit would be classified as a cash equivalent.

- a. True
- b. False

ANSWER: False

DIFFICULTY: Easy

REFERENCES: pp. 278, 279

LEARNING OBJECTIVES: FACC.PONO.18.06-01 - LO: 06-01

NATIONAL STANDARDS: United States - BUSPROG: Communications

ACCREDITING STANDARDS: ACBSP: APC-10-Internal Control

AICPA: FN-Reporting

KEYWORDS: Bloom's: Remembering

2. Petty cash typically is composed of coins and currency kept on hand in a business to make minor disbursements.

- a. True
- b. False

ANSWER: True

DIFFICULTY: Easy

REFERENCES: pp. 278-283

LEARNING OBJECTIVES: FACC.PONO.18.06-01 - LO: 06-01

NATIONAL STANDARDS: United States - BUSPROG: Communications

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AICPA: FN-Reporting

KEYWORDS: Bloom's: Remembering

3. The key to the classification of an amount as cash is that it be available to pay debts within a three-month period of time.

- a. True
- b. False

ANSWER: False

DIFFICULTY: Easy

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