

1. The accounting process involves all of the following except
 - a. identifying economic events that are relevant to the business
 - b. communicating financial information to users by preparing financial reports
 - c. **recording non-quantifiable economic events**
 - d. analyzing and interpreting financial reports
2. Bookkeeping primarily involves which of the following parts of the accounting process?
 - a. Identification
 - b. Communication
 - c. **Recording**
 - d. Analysis
3. Which of the following would not be considered an internal user of accounting data for a company?
 - a. President of the company
 - b. Production manager
 - c. Merchandise inventory clerk
 - d. **President of the employees' labor union**
4. Which of the following would not be considered an external user of accounting data for a company?
 - a. Taxing authority representative
 - b. **Company officers**
 - c. Creditors
 - d. Customers
5. Financial accounting provides economic and financial information for each of the following except
 - a. creditors
 - b. investors
 - c. **managers**
 - d. other external users
6. The historical cost principle requires that companies record assets at their
 - a. appraisal value
 - b. **cost**
 - c. market price
 - d. list price
7. Harrod's Inc. purchased land for \$55000 in 2004. On December 31, 2014, an appraisal determined the fair value of the land is \$65000. If Harrod's follows the historical cost principle, in the 2014 financial statements, the land will be reported at a
 - a. **\$55000 on the statement of financial position**
 - b. \$65000 on the statement of financial position
 - c. \$55000 on the income statement
 - d. \$65000 on the income statement
8. Which of the following events cannot be quantified into dollars and cents and recorded as an accounting transaction?

Accounting Midterm Multiple Choice Question And Answer

MUHAMMAD ZAIN



Accounting Midterm Multiple Choice Question And Answer:

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Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney,O. Ray Whittington,2012-06-19 Reviews each section of the CPA examination through study guides outlines and examples and provides sample multiple choice questions and simulations with detailed answers for practice

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