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Test Bank for Accounting Principles, Thirteenth Edition FOR INSTRUCTOR USE ONLY 2 - 2 7. The normal balance of all accounts is a debit. Ans: F LO1 BT: K Difficulty: Easy TOT: .5 min. AACSB: None AICPA FC: Measurement 8. Debit and credit can be interpreted to mean increase and decrease, respectively.

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2 - 10. 32. Test Bank for Accounting Principles, Twelfth Edition The Recording Process. 2 - 10. The normal balance of an expense is a credit. Ans: F LO1 BT: K Difficulty: Easy TOT: .5 min. AACSB

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Accounting Principles Weygandt 11th Edition Test Bank Sample 3. Identify the basic steps in the recording process. The basic steps in the recording process are (a) analyze each transaction for its effects on the accounts, (b) enter the transaction information in a journal, (c) transfer the journal information to the appropriate accounts in the ledger.

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Generally accepted accounting principles are a common set of standards used by accountants. Explain the monetary unit assumption and the economic entity assumption. The monetary unit assumption requires that companies include in the accounting records only transaction data that can be expressed in terms of money.

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