

# 7 1 review and reinforcement answer key

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### 7-1 Review and Reinforcement Answer Key

#### 1. Define apoptosis and identify its role in development and disease.

**Answer:** Apoptosis is programmed cell death that plays a crucial role in eliminating unwanted or damaged cells during development and maintaining tissue homeostasis. It helps shape tissues and organs, prevent the accumulation of potentially harmful cells, and defend against pathogens.

#### 2. Explain the role of the cell cycle checkpoints and how their failure can lead to cancer.

**Answer:** Cell cycle checkpoints are control mechanisms that monitor cell division and determine whether the cell can proceed to the next phase. If checkpoints detect DNA damage or other abnormalities, they can halt cell division or initiate apoptosis. Failure of these checkpoints can allow damaged cells to proliferate, leading to the development of cancer.

#### 3. Describe the different types of cell division and their significance.

**Answer:** Mitosis is the division of a parent cell into two genetically identical daughter cells, ensuring the maintenance of chromosome number and genetic material during growth and repair. Meiosis is the division of a parent cell into four genetically unique daughter cells, reducing the chromosome number by half and shuffling genetic material to create offspring with diverse genetic combinations.

#### 4. Define differentiation and explain its importance in development.

**Answer:** Differentiation is the process by which unspecialized cells acquire specific structures and functions to form different tissues and organs. It is crucial for the development of multicellular organisms and allows them to perform specialized tasks.

**5. Discuss the role of growth factors and hormones in regulating cell division and differentiation.**

**Answer:** Growth factors and hormones are signaling molecules that control cell behavior by binding to specific receptors on the cell surface or inside the cell. They can stimulate or inhibit cell division, differentiation, and other cellular processes. Dysregulation of growth factor or hormone signaling can lead to developmental abnormalities and diseases.

Accounting Principles and Concepts\*\*

**Definition of Accounting Principles**

Accounting principles are guidelines or rules that provide a framework for recording, reporting, and interpreting financial information. They ensure consistency, accuracy, and transparency in financial reporting.

**13 Principles of Accounting**

There are 13 generally accepted accounting principles (GAAP):

- Accrual accounting
- Consistency
- Cost principle
- Economic entity
- Going concern
- Historical cost
- Industry-specific principles
- Materiality
- Monetary unit

- Regularity
- Revenue recognition
- Timeliness
- Uniformity

## 5 Basic Accounting Principles with Examples

- **Accrual accounting:** Transactions are recorded when they occur, regardless of cash flow. (e.g., recording rent expense as it is incurred, not when the rent is actually paid)
- **Consistency:** The same accounting methods are used year after year to ensure comparability. (e.g., using the same depreciation method for fixed assets)
- **Cost principle:** Assets are recorded at their acquisition cost. (e.g., recording a building at its purchase price)
- **Economic entity:** The business is separate from its owners. (e.g., the financial statements of a company do not include the personal assets and liabilities of its shareholders)
- **Timeliness:** Financial information is reported regularly and promptly. (e.g., quarterly or annual financial statements)

## Discrepancy in Balance Sheet due to Violated Principles

If the balance sheet does not balance, it could indicate that one or more accounting principles have been violated. For example, the cost principle may have been violated if an asset is recorded at a value other than its acquisition cost.

## 12 GAAP Principles with Examples

- **Disclosure:** Adequate information is provided to users to understand the financial statements. (e.g., notes to financial statements)
- **Consistency:** The same accounting methods are used consistently from period to period. (e.g., using the same depreciation method for fixed assets)
- **Materiality:** Only information that is material to the financial statements is disclosed. (e.g., small errors that do not affect the overall presentation of the

financial statements may be omitted)

- **Reliability:** The financial statements are accurate and reliable. (e.g., using verifiable data and documented processes)
- **Timeliness:** Financial information is reported promptly. (e.g., quarterly or annual financial statements)
- **Understandability:** The financial statements are clear and easy to understand. (e.g., using plain language and avoiding technical jargon)
- **Relevance:** The financial statements provide information that is useful to users. (e.g., providing information about a company's operating performance and financial position)
- **Neutrality:** The financial statements are free from bias and presented in an unbiased manner. (e.g., avoiding presentation that favors certain parties or interests)
- **Comparability:** The financial statements are comparable to those of other companies in the same industry. (e.g., using the same accounting methods and reporting formats)
- **Verifiability:** The information in the financial statements can be verified through independent audits or other means. (e.g., using third-party audits or confirmations)
- **Completeness:** The financial statements include all material financial information. (e.g., including all assets, liabilities, revenues, and expenses)
- **Going concern:** The assumption that the company will continue to operate in the foreseeable future. (e.g., not recording an asset as impaired if there is no evidence of impairment)

## 7 Concept of Accounting

- **Accounting entity:** The business is separate from its owners.
- **Going concern:** The assumption that the company will continue to operate in the foreseeable future.
- **Historical cost:** Assets are recorded at their acquisition cost.
- **Matching:** Expenses are matched to the revenues they generate.

- **Materiality:** Only information that is material to the financial statements is disclosed.
- **Periodicity:** Financial information is reported at regular intervals.
- **Regularity:** The business follows all applicable laws and regulations.

## 5 Fundamental Accounting Principles

- **Matching:** Expenses are matched to the revenues they generate.
- **Cost principle:** Assets are recorded at their acquisition cost.
- **Going concern:** The assumption that the company will continue to operate in the foreseeable future.
- **Historical cost:** Assets are recorded at their acquisition cost.
- **Materiality:** Only information that is material to the financial statements is disclosed.

## Most Common Accounting Principle

The matching principle is the most commonly used accounting principle. It ensures that expenses are recorded in the same period that the related revenues are recognized.

## 5 Concept in Accounting

- **Accrual accounting:** Transactions are recorded when they occur, not when cash changes hands.
- **Materiality:** Only information that is important enough to affect the decisions of users is included in financial statements.
- **Regularity:** Financial statements are prepared in accordance with established rules and regulations.
- **Timeliness:** Financial information is provided to users when they need it.
- **Understandability:** Financial statements are easy to understand by users.

## 4 Types of Errors in Accounting

- **Errors of principle:** Violations of accounting principles. (e.g., expensing an asset that should be capitalized)
- **Errors of omission:** Failure to record or disclose information. (e.g., omitting a significant liability)
- **Errors of commission:** Recording incorrect information. (e.g., recording a transaction in the wrong amount)
- **Computational errors:** Mathematical mistakes in calculations. (e.g., error in addition or subtraction)

### Correcting Error of Principle

Errors of principle cannot be corrected with adjusting entries. They require the financial statements to be restated for the period in which the error occurred and all subsequent periods.

### Examples of Error of Principle

- Capitalizing an expense instead of expensing it
- Deleting a liability instead of recording it

### Difference between Accounting Principles and Accounting Concepts

- Accounting principles are specific rules or guidelines.
- Accounting concepts are broader, underlying assumptions about financial reporting.

### 4 GAAP Rules

- **Cost principle:** Assets are recorded at their acquisition cost.
- **Revenue recognition principle:** Revenues are recognized when earned.
- **Expense recognition principle:** Expenses are recognized when incurred.
- **Matching principle:** Expenses are matched to the revenues they generate.

### 4 Principles of IFRS

- **Accrual accounting:** Transactions are recorded when they occur, not when cash changes hands.
- **Materiality:** Only information that is important enough to affect the decisions of users is included in financial statements.
- **Regularity:** Financial statements are prepared in accordance with established rules and regulations.
- **Timeliness:** Financial information is provided to users when they need it.

### Golden Rules of Accounting

- **Debit the receiver:** The person or account receiving something is debited.
- **Credit the giver:** The person or account giving something is credited.

### Defining Materiality

Materiality is a threshold that determines whether financial information is important enough to be disclosed. It is determined based on the nature and size of the item and its potential impact on users' decisions.

### Difference between IFRS and GAAP

- IFRS is the International Financial Reporting Standard, a set of accounting standards used by companies in many countries around the world.
- GAAP is the Generally Accepted Accounting Principles, a set of accounting standards used by companies in the United States.

### Accounting Principle for Depreciation

The matching principle requires companies to depreciate long-term assets over their useful lives instead of expensing their total cost in the year of purchase. This matches the expense of the asset to the revenues it generates over its useful life.

### 3 Principles of Accounting

- **Cost principle:** Assets are recorded at their acquisition cost.
- **Matching principle:** Expenses are matched to the revenues they generate.

- **Going concern:** The assumption that the company will continue to operate in the foreseeable future.

## **Accounting Principles Dictionary**

Accounting Principles Dictionary: A dictionary of accounting terms and concepts published by the AICPA (American Institute of Certified Public Accountants).

## **Answer to Furniture Sale**

On June 30, the retailer records a sale of furniture for \$200. The journal entry is:

Debit: Cash \$200 Credit: Sales Revenue \$200

**Why was Javier Hernandez called Chicharito?** The meaning of his nickname is pretty endearing. "Chicharito" means "little pea" in Spanish and it pays tribute to his father, Javier Hernandez Gutierrez. Javier Hernandez Sr. was known as "El Chicharo" – which translates to "the pea", in reference to his green eyes just like his son.

**What happened to Chicharito Hernandez?** The 35-year-old former Mexico international spent the last three years at Major League Soccer side LA Galaxy. In June 2023, he suffered an ACL injury which cut short his stint with the American club. Since November last year, Hernandez has been a free agent.

**Why did Chicharito get kicked off the team?** "In four seasons with the Galaxy, Javier was a passionate leader for our club on and off the field. We wish him all the best moving forward." Hernández, who had not played for the Galaxy since June because of an anterior cruciate ligament injury, will now be a free agent.

**Does Chicharito play for Mexico anymore?** He is the all-time leading goalscorer for Mexico's men's national team, scoring 52 goals in 109 appearances. But he has not played for El Tri since 2019.

**What are the important facts about Chicharito?** BIOGRAPHICAL INFORMATION  
Javier Hernandez, also known as "Chicharito," was born on June 1, 1988 in Guadalajara, Mexico. He was born into a family of football players, as his father and grandfather both played for the Mexican national team. Javier's father was



nicknamed “Chicharo,” or pea, for his green eyes.

**Has Chicharito ever won a Champions League?** Chicharito has done it all. Hernandez is Mexico's top goalscorer ever, won the UEFA Champions League while at Manchester, along with two Premier League titles. His time with Bayer Leverkusen, followed by a West Ham United tenure, both made much noise, but never quite reached past heights.

**Who is Chicharito playing for in 2024?**

**Why did Chicharito leave LA Galaxy?** Chicharito will depart the LA Galaxy this winter when his contract expires, the club announced Friday. The news doesn't come as a surprise, with the 35-year-old advancing into the twilight of his career and recovering from a torn ACL suffered in June, but it is now official.

**What has Chicharito done?** Since 2006, he has represented sides that have captured two Premier League titles (2011, 2013), the Mexican Primera División: Apertura (2006), the FIFA Club World Cup (2014), the Concacaf Gold Cup (2011) and Concacaf Cup (2015).

**Why did Chicharito leave Real?** Because he wasn't required. He came to Real Madrid on a season-long loan deal, with a purchase option at the end of the season. He didn't get enough time but still scored 9 goals in 33 games. But Real Madrid didn't choose to keep him, anyway.

**Did the LA Galaxy release Javier Hernandez?** LOS ANGELES (Friday, Nov. 3, 2023) – The LA Galaxy announced today that the club has parted ways with forward Javier “Chicharito” Hernández, who is out of contract and will not return to the Galaxy for the 2024 campaign.

**When was Chicharito's last game?** Chicharito last played for the Galaxy on June 7, where he suffered a season-ending ACL tear injury.

**Why did Chicharito go back to Chivas?** “We are convinced that his love for the institution, the experience acquired during his successful career and the leadership that characterizes him will be reflected in this new stage with Chivas.”

**What did Chicharito win with Real Madrid?**

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**How many goals does Chicharito have for Mexico?** He is the country's all-time top scorer with 52 goals in 109 appearances, as of 6 September 2019.

**Why is Chicharito called Little Pea?** Hernández is commonly known as Chicharito, meaning little pea, in reference to being the son of former footballer Javier Hernández Gutiérrez, who was nicknamed Chicharo (pea) because of his green eyes. Hernández was born in Guadalajara, which was also his first club.

**Why did Chicharito leave Real?** Because he wasn't required. He came to Real Madrid on a season-long loan deal, with a purchase option at the end of the season. He didn't get enough time but still scored 9 goals in 33 games. But Real Madrid didn't choose to keep him, anyway.

**What part of Mexico is Javier Hernandez from?** Biography. Hernández was born in 1988 in Guadalajara, Mexico. His father Javier Hernández Gutiérrez is a retired footballer.

**Is Chicharito a father?** The Mexican soccer player, who recently moved to Guadalajara to play with the team he grew up in, was joined by his children, Nala and Noah, who spent two weeks with him. Through Instagram, Hernandez shared photos with his kids, including some snaps alongside their grandparents.

**How do you pass the Staar math test?**

**What score do you need to pass the math Staar test?** STAAR tests are scored based on a scale that categorizes student performance into one of four categories: Masters Grade Level, Meets Grade Level, Approaches Grade Level and Did Not Meet Grade Level. Students need a minimum of 25% to 35% to pass the tests. Some students will not meet grade levels.

**How many questions are on the 4th grade math Staar test?** During the 4th Grade Math STAAR Test, students have to answer 45 multiple-choice questions, in addition to three open-ended ones. Though calculators are not allowed, students are given graphing paper and reference sheets to help them calculate.

**How many questions are on the 5th grade math Staar test?** The 5th Grade STAAR Math Test is made up of 47 multiple-choice questions, as well as three open-

ended questions.

**Has anyone ever got a 100 on the STAAR test?** Darsh Singh, age 9, scored a perfect 100% on the State of Texas Assessments of Academic Readiness (STAAR) math exam. The news came as a surprise to Darsh's teacher, Joy Anderson, who was out of the country when she received the call informing her of her student's extraordinary performance.

**What if I fail my STAAR test?** The STAAR Grading System At this level the student has failed the assessment and is assumed 'not ready' for moving to the next grade level. If a student is marked for this level, they'll be required to take an accelerated learning program to then be reassessed.

**What is the failing grade for STAAR 2024?** The scores within the red band represent failure, while students need a minimum of 25% to 35% to pass. Annual report cards provide detailed insights into your child's performance, highlighting strengths and areas that may need improvement.

**What grade is failing for STAAR?** The scores mentioned in the red band is the failing scores in STAAR tests. The students need a minimum of 25% to 35% in order to pass the tests. Every year the students receive a report card that states how well or how poorly they did in their tests.

**Is STAAR test hard?** Part of the stress it causes for students and its inadequacy as a diagnostic tool is simple: STAAR is too hard. In some cases, reading passages have been judged to be two to three years ahead of the tested grade level based on independent readability tests, including the Lexile scale.

**How many kids fail the STAAR test every year?** Among third- to eighth-graders, just over 35% received no credit on STAAR essay questions this year compared with about 30% last year, according to data available through the Texas Education Agency.

**How to get STAAR test results in 2024?** By visiting their school district's family portal or [TexasAssessment.gov](https://TexasAssessment.gov) using the unique access code provided by their child's school, parents can access their child's STAAR 3-8 results.

**Is STAAR only in Texas?** STAAR stands for State of Texas Assessments of Academic Readiness, which is the state's student testing program. The assessments are based on the Texas Essential Knowledge and Skills, which are the state curriculum standards.

**What STAAR tests do 4th graders take?**

**What grade does STAAR testing end?** All public-school students in Texas, Grades 3–12, take STAAR tests. What? STAAR is the state's testing program and is based on state curriculum standards in core subjects including reading, writing, mathematics, science, and social studies.

**Who writes the STAAR test?** Test development The Texas Education Agency, Pearson Education (Texas' state assessment contractor), and Texas public school educators collaborate to create a STAAR assessment.

**Is the STAAR test being removed?** The STAR program ended on July 1, 2013 and was replaced by the California Assessment of Student Performance and Progress (CAASPP) System.

**Is approaching passing on STAAR?** What is the passing standard for STAAR? The passing standard for STAAR is Approaches Grade Level. A student who scores at or above this level has passed the STAAR assessment, but a student who scores within Did Not Meet Grade Level has not passed.

**How to pass the STAAR test easily?** It is important that you pay attention in class, take notes, and do your homework. Your teacher may do more intense STAAR prep in the weeks leading up to your test. This is a time that you really need to focus. If you do not understand a concept or have a question, get help from your teacher as soon as you can.

**What happens if my child fails the STAAR test in 2024?** Students who do not achieve approaches or higher on STAAR grades 3–8 or EOC assessments are required to receive accelerated instruction during the subsequent summer or school year.

**Does STAAR test affect GPA?** The more important truths are these: Contrary to myth, STAAR scores are not reported on a student's TEA grades. School districts are not allowed to use STAAR scores to calculate GPA, weighted average GPA or class rank. No college admissions committee asks you for a STAAR score like it would for the SAT or ACT.

**Do 3rd graders have to pass STAAR?** Third grade students must pass STAAR reading in order to be promoted to 4th grade. In fifth and eighth grades, students must pass both STAAR reading and STAAR math to be promoted to the next grade. Students have three opportunities to retake test(s) and receive remedial help if they don't pass.

**What happens if you don't pass the math STAAR test?** For these tests, students can retake the test if they don't pass; however, all of the other grades do not have retest opportunities. 4. What happens if a student doesn't pass the STAAR test? Students are generally placed in intervention class the following school year; this means that they lose an elective choice.

**Are STAAR tests hard?** 'Hard for Children to Succeed' Part of the stress it causes for students and its inadequacy as a diagnostic tool is simple: STAAR is too hard. In some cases, reading passages have been judged to be two to three years ahead of the tested grade level based on independent readability tests, including the Lexile scale.

**How many students fail the STAAR test?** Among third- to eighth-graders, just over 35% received no credit on STAAR essay questions this year compared with about 30% last year, according to data available through the Texas Education Agency.

**What are the chances of passing the STAAR test?** In spring 2024, for each grade level, between 72% and 79% of Texas students passed their reading-language arts STAAR test, scoring in the approaches level or above. In spring 2023, that range was 75% to 82%.

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