

## Accounting Quiz1

姓名 Name:

學號 Student ID:

系級 Department & Year:

1. 借貸法則(20%)

2. Identify the following users as either an internal (I) or an external (E) user. (20%)

\_\_\_\_\_1. Nonexecutive employee

\_\_\_\_\_2. Distribution manager

\_\_\_\_\_3. Production supervisor

\_\_\_\_\_4. Shareholder

\_\_\_\_\_5. Creditor

3. For each transaction a through f, identify its impact on the accounting equation (select from 1 through 5 below). (50%)

\_\_\_\_\_a. The company provides services for cash.

\_\_\_\_\_b. The company purchases equipment on credit.

\_\_\_\_\_c. The company pays cash toward an account payable.

\_\_\_\_\_d. The owner withdraws cash from the business.

\_\_\_\_\_e. The company purchases supplies for cash.

1.Decreases an asset and decreases equity.

2.Increases an asset and increases a liability.

3.Decreases an asset and decreases a liability.

4.Increases an asset and decreases an asset.

5.Increases an asset and increases equity.

4. Identify the normal balance (**debit or credit**) for each of the following accounts(10%)

\_\_\_\_\_1. Fees Earned (Revenues)

\_\_\_\_\_2 . Wages Expense

\_\_\_\_\_3. Wages Payable

\_\_\_\_\_4. Office Supplies

\_\_\_\_\_5. Accounts Receivable

\_\_\_\_\_6. Building

\_\_\_\_\_7. Owner, Withdrawals

\_\_\_\_\_8.Prepaid Rent

\_\_\_\_\_9. Owner, Capital

\_\_\_\_\_10. Accounts Payable