

Accounting Chapter 3 Quiz

1. If a company purchases equipment worth \$5,000 by paying \$1,000 cash and taking a loan for \$4,000, what are the effects on the accounting equation?

- a) Increase Assets by \$5,000; Increase Liabilities by \$4,000; Decrease Cash by \$1,000
- b) Increase Assets by \$4,000; Increase Liabilities by \$5,000; Decrease Cash by \$1,000
- c) Increase Cash by \$5,000; Increase Liabilities by \$4,000; Decrease Equipment by \$1,000

2. What happens to the accounting equation if the owner of a business withdraws \$500 for personal use?

- a) Decrease Assets by \$500; Increase Liabilities by \$500
- b) Decrease Owner's Equity by \$500; Decrease Assets by \$500
- c) Increase Liabilities by \$500; Increase Owner's Equity by \$500

3. If a company pays off \$2,000 of its accounts payable, how does this transaction affect the accounting equation?

- a) Decrease Cash by \$2,000; Decrease Liabilities by \$2,000
- b) Decrease Cash by \$2,000; Increase Owner's Equity by \$2,000
- c) Increase Liabilities by \$2,000; Increase Owner's Equity by \$2,000

4. What is the impact of receiving \$3,000 in cash for services performed on the accounting equation?

- a) Increase Assets by \$3,000; Increase Liabilities by \$3,000
- b) Increase Cash by \$3,000; Increase Owner's Equity by \$3,000
- c) Increase Cash by \$3,000; Decrease Liabilities by \$3,000

5. What is the formula for the basic accounting equation?

- a) $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$
- b) $\text{Liabilities} = \text{Assets} + \text{Owner's Equity}$
- c) $\text{Owner's Equity} = \text{Assets} + \text{Liabilities}$

Payroll Accounting Chapter 3 Quiz

William Beaty Lawrence

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