

## 7. Appendix A: Accounting test given through the TBL Active software.

1. Which of the following items indicates the correct functioning of the debit-credit mechanism in the net equity accounts?
  - a) Raises are registered through debit and decreases are registered through credit;
  - b) Raises are registered through credit and decreases are registered through debit;
  - c) Losses are registered through credit and profits are registered through debit;
  - d) Entries are registered through debit and exits are registered through credit.
  
2. A debit entry in the furniture and utensils account reflects:
  - a) A decrease in the liability account;
  - b) A raise in the liability account;
  - c) A raise in the assets account;
  - d) A decrease in the assets account.
  
3. What can be affirmed When a merchandising is bought in one lump sum?
  - a) The money is coming from the bank. Therefore, the assets account is being debited;
  - b) The merchandising counts as an asset. But the assets account value will not change, since the money is coming from the bank;
  - c) The assets account value raises, because the merchandising stock account is being credited;
  - d) The liability account value raises, because it is debiting through bank in one lump sum.
  
4. About the rectifier accounts, it is safe to assume:
  - a) Although the reductor accounts appear in a certain patrimonial group (assets or liability), their balance is contrary;
  - b) A reductor account in the assets group is creditor by definition. A reductor account in the liability group is debtor by definition;
  - c) A rectifier account in the assets group has a positive balance and belongs in the liability account;
  - d) The rectifier accounts reduce the total balance of the group in which they appear.

5. When buying a vehicle part in cash and part in installments, the accounting entries indicate that:
- a) The balance of the vehicle account raises, the bank balance is reduced and the duplicates payments account value raises;
  - b) The asset account value will raise, because the vehicle account and the bank account are both being credited;
  - c) Both the bank account and the duplicate payments account are debited. The vehicle account is credited;
  - d) The liability account value raises and the duplicate payments account is debited.
6. The result of an enterprise is generated:
- a) The purchase of assets;
  - b) Through the confront between assets and liability;
  - c) After the stock control register the merchandising entries and exits;
  - d) Through the confront between expenditure and revenue. The result varies between profit and loss.
7. Mark the alternative that contains only accounts in the results group.
- a) Sales revenue, energy expenditure;
  - b) Real estate rent, social capital, electric energy;
  - c) Sales revenue, sales commissions, real estate rent;
  - d) Aggregate revenue, banks, merchandising stock.
8. Regarding the exercise result count, it is safe to assume:
- a) The revenues are debited in counterpart to the transitory results counting account;
  - b) The result accounts are destined to the net worth so that the balance can be finished.
  - c) The expenditure is debited in counterpart to the current liabilities.

The revenue also must be finished in counterpart to the cash account or the duplicates receipt account.

**8. Appendix B: Adapted survey<sup>7</sup> about the learning experience in the TBL process Regarding collaborative learning**

	Fully agree	Partially agree	Indifferent	Partially disagree	Fully disagree
Everyone takes part in the activity					
There was a good balance between participating and hearing					
The questions made during the discussion were relevant					
Knowledge has been shared					
The content has been understood					

**About my learning experience – what have I learned?**

	Fully agree	Partially agree	Indifferent	Partially disagree	Fully disagree
I was well prepared for the activities					
I have contributed with ideas and suggestions					
I have helped my team to elaborate the answers					
I have identified my limitations					
My arguments had a solid base					
I have respected diverse opinions					
I knew how to listen					
I have acquired knowledge while taking part in the activity					

**Space for suggestions, comments and criticism:**

<sup>7</sup> Adaptado de Sakamoto (2017, p. 25)

Revista indizada en



Distribuida en las bases de datos:

