- D. the ledger accounts must be adjusted to reflect a cash basis of accounting before financial statements are prepared under generally accepted accounting principles.
- 11) The Vintage Laundry Company purchased \$6,500 worth of laundry supplies on June 2 and recorded the purchase as an assat. On June 30, an inventory of the laundry supplies indicated only \$2,000 on hand. The adjusting entry that should be made by the company on June 30 is A. debit Laundry Expense, \$2,000; credit Laundry Expense \$2,000.
- B. debit Laundry Expense, \$4,500; credit Laundry Supplies Expense, \$4,500
- 12) Greese Company purchased office supplies costing \$4,000 and debited Office Supplies for the full amount. At the end of the accounting period, a physical count of office supplies revealed \$1,100 still on hand. The appropriate adjusting journal entry to be made at the end of the period would be
- A. debit Office Supplies Expense, \$1,100; credit debit Office Supplies Expense.
- B. debit Office Supplies, \$2,900; credit Office Supplies Expense, \$2,900.
- 13) Based on the account balance below, what is the total of the debit and credit columns of the adjusted trial balance?

de

\$90,050

FI.

\$500,840

œ.

\$49,560

100

\$10,430

- 14) An adjusted trial balance
- A. is prepared after the financial statements are completed
- B. proves the equality of the total debit balances and total credit balances of ledger accounts after all adjustments have been made
- C. is a required financial statement under generally accepted accounting principles.
- D. cannot be used to prepare financial statements
- 15) Given the following adjusted trial balance:

Net income for the year is:

A. 5240.

BL 5126

C. \$162

DV 5-400

16) Given the following adjusted trial balance, what will be the totals for the debit and credit

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