Questions - Part I

1. Barnes Company showed the following balances at the end of its first year:

Cash	\$11,000
Prepaid insurance	700
Accounts receivable	3,500
Accounts payable	2,800
Notes payable	4,200
Common stock	5,400
Dividends	700
Revenues	21,000
Expenses	17,500

What did Barnes Company show as total credits on its trial balance?

- A) \$33,400
- B) \$34,100
- C) \$34,800
- D) \$32,700
- 2. The periodicity assumption states that the economic life of a business can be divided into
 - A) perpetual time periods.
 - B) artificial time periods.
 - C) cyclical time periods.
 - D) equal time periods.
- 3. Elston Company compiled the following financial information as of December 31, 2012:

\$420,000
90,000
120,000
375,000
105,000
30,000
15,000
60,000
45,000
225,000

Elston's assets on December 31, 2012 are:

- A) \$705,000
- B) \$285,000
- C) \$510,000
- D) \$240,000

Accounting 201 Final Practice Exam Answers

Steven M. Rice

Accounting 201 Final Practice Exam Answers:

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