

Accounting: Final Exam Review With Questions And Answers 2024/2025 Quiz

- 1). An income statement shows

✓ Ans: Revenues-Expenses= Net Income/Loss

- 2). A statement of retained earnings shows

✓ Ans: Beginning retained earnings, Add: Net Income, Less: Dividends; which all equals ending retained earnings

- 3). A balance sheet shows

✓ Ans: Total assets, and total liabilities + equity

- 4). On dec. 1st the equipment has a balance of \$26,000 and is expected to have a 5 year useful life and be worth \$8,000 at the end of the five years. record the adjusting entry for the monthly depreciation as of dec. 31st

✓ Ans: Debit to Depreciation Expense- Equipment for \$300
Credit to Accumulated Depreciation- Equipment for \$300

- 5). On dec. 26th, the client paid \$3,000 60-day fee in advance, covering dec. 27th to february 24th. prepare the adjusting journal entry for the payment as of dec. 31st.

✓ Ans: Debit to Unearned Consulting Revenue for \$250
Credit to Consulting Revenue for \$250
(explained: \$3,000 in 60 days = \$50 a day. On Dec. 31st it has been 5 days, 5x50=250)

- 6). A client agrees to pay a fixed rate of \$2,700 for 30 days of service. the 30 days spans from dec. 12th to jan. 10th. record the necessary adjusting journal entry for consulting revenue as of dec. 31st.

✓ Ans: Debit to A/R for \$1,800
Credit to Consulting Revenue for \$1,800
(explained: \$2,700/30 days= \$90 per day. Dec. 31st comes after 20 days have passed)

Accounting Final Exam Review Answers

TD Snyder



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