

## Practice Quiz Questions for Chapter 7

1. A classified Balance Sheet is:
  - a. a confidential Balance Sheet.
  - b. a Balance Sheet with Assets and Liabilities listed as current or noncurrent.**
  - c. a Balance Sheet for a classified period of time.
  - d. a Balance Sheet with accounts listed in alphabetic order.
  
2. Which of the following statements are true?
  - a. The maker is the person borrowing money and repaying a note payable.**
  - c. A payee is the debtor who must make payments on a note payable.
  - e. The principal is the amount of assets assigned as security on a note payable.
  - g. All of the above are true statements.

Use the following information to answer the next two questions. Yeats Company issued a \$5,000 face value note to the State Bank on December 1, Year 1. The note had a 12 percent annual rate of interest and a one-year term.

3. Yeats Company's adjusting entry to record accrued interest on December 31, Year 1, would:
  - a. decrease liabilities by \$50.
  - b. decrease equity by \$50. See interest calculation below. Interest expense decreases Stockholders' Equity.**
  - i. increase net income by \$50.
  - j. none of the above.
  
4. The amount of cash paid for interest in Year 2 is:
  - a. \$550.
  - k. \$50.
  - l. \$600.**
  - m. none of the above.

384

|                 |        |      |     |    |     |
|-----------------|--------|------|-----|----|-----|
| yr 1            | \$5000 | 0.12 | 1/  | 12 | 50  |
| yr 2            | \$5000 | 0.12 | 11/ | 12 | 550 |
| total interest: |        |      |     |    | 600 |

# Aampp Chapter 7 Quiz

**G Thomas**

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