

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, $5 \times 50 = 250$)

- 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 \text{ days} = \90 per day . Dec. 31st comes after 20 days have passed)

Accounting Final Exam Review Answers

Patrick R. Delaney



Accounting Final Exam Review Answers:

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Table of Contents Accounting Final Exam Review Answers

1. Understanding the eBook Accounting Final Exam Review Answers
 - The Rise of Digital Reading Accounting Final Exam Review Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Final Exam Review Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Final Exam Review Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Final Exam Review Answers
 - Personalized Recommendations
 - Accounting Final Exam Review Answers User Reviews and Ratings
 - Accounting Final Exam Review Answers and Bestseller Lists
5. Accessing Accounting Final Exam Review Answers Free and Paid eBooks
 - Accounting Final Exam Review Answers Public Domain eBooks

- Accounting Final Exam Review Answers eBook Subscription Services
- Accounting Final Exam Review Answers Budget-Friendly Options
- 6. Navigating Accounting Final Exam Review Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Final Exam Review Answers Compatibility with Devices
 - Accounting Final Exam Review Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Final Exam Review Answers
 - Highlighting and Note-Taking Accounting Final Exam Review Answers
 - Interactive Elements Accounting Final Exam Review Answers
- 8. Staying Engaged with Accounting Final Exam Review Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Final Exam Review Answers
- 9. Balancing eBooks and Physical Books Accounting Final Exam Review Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Final Exam Review Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Final Exam Review Answers
 - Setting Reading Goals Accounting Final Exam Review Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Final Exam Review Answers
 - Fact-Checking eBook Content of Accounting Final Exam Review Answers
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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