

Questions – Part 1

1. Bunter 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 | 5,000 |
| Dividends | 700 |
| Revenues | 21,000 |
| Expenses | 17,500 |

What did Bunter 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:

| | |
|---------------------------|-----------|
| Revenues | \$420,000 |
| Common stock | 90,000 |
| Equipment | 120,000 |
| Expenses | 175,000 |
| Cash | 105,000 |
| Dividends | 30,000 |
| Supplies | 15,000 |
| Accounts payable | 60,000 |
| Accounts receivable | 45,000 |
| Retained earnings, 1/1/12 | 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

**Thirumalaisamy P.
Velavancorresponding**



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Table of Contents Accounting 201 Final Practice Exam Answers

1. Understanding the eBook Accounting 201 Final Practice Exam Answers
 - The Rise of Digital Reading Accounting 201 Final Practice Exam Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 201 Final Practice Exam 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 201 Final Practice Exam Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 201 Final Practice Exam Answers
 - Personalized Recommendations
 - Accounting 201 Final Practice Exam Answers User Reviews and Ratings
 - Accounting 201 Final Practice Exam Answers and Bestseller Lists
5. Accessing Accounting 201 Final Practice Exam Answers Free and Paid eBooks
 - Accounting 201 Final Practice Exam Answers Public Domain eBooks
 - Accounting 201 Final Practice Exam Answers eBook Subscription Services
 - Accounting 201 Final Practice Exam Answers Budget-Friendly Options

6. Navigating Accounting 201 Final Practice Exam Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting 201 Final Practice Exam Answers Compatibility with Devices
 - Accounting 201 Final Practice Exam Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 201 Final Practice Exam Answers
 - Highlighting and Note-Taking Accounting 201 Final Practice Exam Answers
 - Interactive Elements Accounting 201 Final Practice Exam Answers
8. Staying Engaged with Accounting 201 Final Practice Exam Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 201 Final Practice Exam Answers
9. Balancing eBooks and Physical Books Accounting 201 Final Practice Exam Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 201 Final Practice Exam Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting 201 Final Practice Exam Answers
 - Setting Reading Goals Accounting 201 Final Practice Exam Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 201 Final Practice Exam Answers
 - Fact-Checking eBook Content of Accounting 201 Final Practice Exam 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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