

Questions – Part II

1. Banners 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 Banners Company show as total credits on its trial balance?

- A) \$33,400
- B) \$34,100
- C) \$34,900
- 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. Edison Company compiled the following financial information as of December 31, 2012:

Revenues	\$420,000
Common stock	50,000
Equipment	120,000
Expenses	375,000
Cash	100,000
Dividends	30,000
Supplies	15,000
Accounts payable	60,000
Accounts receivable	45,000
Retained earnings, 1/1/12	225,000

Edison's assets as of December 31, 2012 are:

- A) \$205,000
- B) \$285,000
- C) \$310,000
- D) \$340,000

Accounting 201 Final Practice Exam Answers

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Velavancorresponding**

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