

Chapter 8 Review Answers

- KAU 1. For each of the following, circle the best answer to each question.
- A. A one-year insurance policy was purchased for \$960 on July 1, 20-1. On December 31, 20-1, it had an unexpired value of
- a. \$240.
 - b. \$480.**
 - c. \$560.
 - d. \$400.
 - e. None of the above.
- B. The accountant did not prepare an entry to adjust the Supplies account at the end of the accounting period. Which is the result?
- a. The Supplies account was overstated.
 - b. The total expenses were understated.
 - c. The net income was overstated.
 - d. The owner's equity was overstated.
 - e. All of the above are true.**
- C. On the basis of the following data, what is the proper adjusting entry for June 30, the end of the fiscal year?
- Supplies account balance before adjustment, \$1900
 - Supplies physical inventory on June 30, \$750
- a. Debit Supplies \$750; credit Supplies Expense \$750.
 - b. Debit Supplies Expense \$750; credit Supplies \$750.
 - c. Debit Supplies Expense \$1900; credit Supplies \$1900.
 - d. Debit Supplies \$1900; credit Supplies Expense \$1900.
 - e. Debit Supplies Expense \$1150; credit Supplies \$1150.**
- D. The source of data for preparing closing entries is
- a. the trial balance.
 - b. the worksheet.**
 - c. the general ledger.
 - d. All of the above.
- E. Before the Income Summary account is closed, a credit balance represents the
- a. total expenses for the accounting period.
 - b. net loss for the accounting period.
 - c. net income for the accounting period.**
 - d. total assets for the accounting period.

Lifetime Health Chapter 8 Review Answers

Susan F Wilson, Jean Foret Giddens



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