



MIDTERM TESTS 1

QUESTION 1 (30 Marks)

1. A trial balance prepared after adjustments have been recorded is called a(n):
 - a. Balance sheet
 - b. Adjusted trial balance
 - c. Unadjusted trial balance
 - d. Classified balance sheet
2. A trial balance prepared before any adjustments have been recorded is:
 - a. An adjusted trial balance
 - b. Used to prepare financial statements
 - c. An unadjusted trial balance
 - d. Correct with respect to proper balance sheet and income statement amounts
3. A company had sales of \$695,000 and cost of goods sold of \$278,000. Its gross margin equals:
 - a. \$(417,000)
 - b. \$695,000
 - c. \$278,000
 - d. \$417,000
4. A record of the increases and decreases in a specific asset, liability, equity, revenue, or expense is a(n):
 - a. Journal
 - b. Posting
 - c. Trial balance
 - d. Account
5. Gross profit:
 - a. Is also called gross margin
 - b. Less other operating expenses equals income from operations
 - c. Must cover all operating expenses to yield a return for the owner of the business
 - d. All of these
6. Which of the following statement is correct?

Financial Accounting Midterm Questions

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