



## 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

**Jerry J. Weygandt, Paul D. Kimmel, Jill E.  
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