

NAME: \_\_\_\_\_

**BUS 321 - Intermediate Financial Accounting I**  
**Burnett – Fall Quarter 2013**  
**Exam I**

This exam is scheduled to be 110 minutes long. Please make sure you have 8 pages including this page. Do not start working on this exam until instructed to do so. This is a closed book, closed notes exam. The use of any electronic device other than a dedicated calculator (i.e., any device that performs functions other than arithmetic operations) constitutes unauthorized assistance. Students found to be in possession of such a device during the exam will be given a score of zero.

1. Acquisition Costs *BURNETT MOTOR CO.* incurred the following costs. Please classify the costs as: Land, Building, Land Improvements or Expense.

		<u>Land</u>	<u>Building</u>	<u>Land Improve</u>	<u>Expense</u>
cost of real estate purchased as plant site (land \$200,000 and building \$50,000)	250,000				
commission to real estate agency	9,000				
cost of razing existing building	11,000				
architects fees for building plans	22,000				
excavation costs for new building	3,000				
payment to contractor for building	275,000				
cost of driveways	19,000				
landscaping (requires high maintenance)	5,320				
	<u>594,320</u>				

2. Acquisition Costs *BURNETT MOTOR CO.* buys a computer which sells for \$55,000. The supplier offers a 2% cash discount if, and only if, we pay cash. Make the entry if *BURNETT MOTOR CO.* buys the computer on account.

# Intermediate Accounting 321

**ML Yell**



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*Intermediate Accounting Ready Notes* Robert Derstine, 2009-08      **Annual Calendar of the Negro Agricultural and Technical College of North Carolina** Negro Agricultural and Technical College of North Carolina, North Carolina Agricultural and Technical State University, 1950      **The University of Tennessee Record**, 1927      **The University of Tennessee Register for ... and Announcement for ...** University of Tennessee (Knoxville campus), 1927      **Annual Calendar of the Negro Agricultural and Technical College of North Carolina** Negro Agricultural and Technical College of North Carolina, North Carolina Agricultural and Technical State University, 1954      International Handbook of Accounting Education and Certification Kwabena Anyane-Ntow, 2018-03-05 This is the first work of its kind Original contributions from leading academicians practitioners and accounting associations from around the world make this handbook a unique source of information on international accounting education and certification processes A uniform format in most of the chapters allows for easy comparison between countries This volume documents the development of accounting education and practice at country and global levels studies the sensitivity of accounting education and practices to the unique socio economic needs of its environment and allows comparative studies at a time when attempts have begun to harmonize accounting education internationally Most importantly it shows how educational programmes around the world are preparing future accounting professionals to deal with the rapid technological and environmental changes of the 21st century      *DOD Pam* United States. Office of Armed Forces Information and Education,      **Correspondence Courses Offered by Colleges and Universities Through the United States Armed Forces Institute** United States Armed Forces Institute, 1949      **Bulletin** Bowling Green State University, 1971      **State of New York Supreme Court Appellate Division-Fourth Department.** ,      **New York Court of Appeals. Records and Briefs.** New York (State). Court of Appeals., 1942 Volume contains Lily Tulip Cup Corp v Home Ins Co Lily Tulip Cup Corp v Home Ins Co Lily Tulip Cup Corp v Home Ins Co Lily Tulip Cup Corp v Home Ins Co Matter of McCormack v Wood Harmon Warranty Corp Matter of McCormack v Wood Harmon Warranty Corp Matter of McCormack v Wood Harmon Warranty Corp Mack v Albee Press Inc Mack v Albee Press Inc Mack v Albee Press Inc Mack v Albee Press Inc Matter of Maguire Matter of Maguire Matter of Maguire Matter of Maguire Matter of Maguire Matter of Maguire      **Department of the Army Pamphlet**, 1951      **Summer Session** Northern Illinois University, 1967      **Tune-up on Corporate Tax Issues** United States. Congress. Senate. Committee on Finance, 2006      **Catalog** University of Wisconsin--La Crosse, 1975      *Collegiate News and Views*, 1960      Wilberforce University Quarterly, 1942      **General Catalog** North Texas State University, 1970      **Catalog** Michigan State University, 1958      *Michigan State College Catalog* Michigan State College, 1954

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