

Quiz & Worksheet - How to Prepare Financial Statements

1. How is Adjusted Trial Balance used for preparing financial statements?

- ☐ It indicates the permanent asset accounts and the permanent liability accounts, if these values are equal, the adjusted trial balance is correct
- ☐ It is the report that combines information from the Income Statement, Statement of Retained Earnings, and the Balance Sheet
- ☐ It lists adjusted balances of all the accounts a company has. Three key financial statements are created with that information
- ☐ It contains values from those accounts that once opened, will always be a part of the company's chart of accounts

2. Why doesn't the Balance Sheet utilize all of a company's accounts that are listed on the Adjusted Trial Balance?

- ☐ It does not use information from the Retained Earnings Statement if no Dividends have been paid out.
- ☐ Real accounts that do not zero out at the end of an accounting period cannot be used. Only those whose balances zero out, like expense accounts, can be used.
- ☐ It only utilizes the most accurate and up-to-date account balances that a company has, as found on the income statement.
- ☐ Only real accounts that do not zero out at the end of an accounting period are used. Those whose balances zero out, like expense accounts, are not.

3. What is the goal of the Balance Sheet?

- ☐ to list all the accounts that a company has and their balances after adjustments have been made
- ☐ to indicate how much a company made or lost in a given time period
- ☐ to demonstrate that a company's total assets equal the sum of its total liabilities and owner's equity
- ☐ to show how much money that a company made in a given time period was retained and reinvested in the company

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