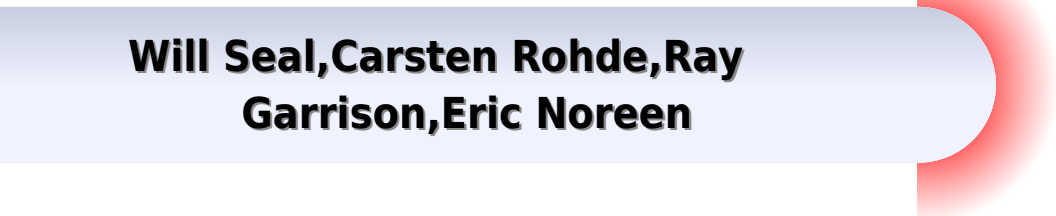


Chapter 8 Review Answers

- 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.

Excel Chapter 8 Review Answers

**Will Seal, Carsten Rohde, Ray
Garrison, Eric Noreen**



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presents the subject in a non threatening manner with an emphasis on concise easily understandable explanations It has been designed to be accessible and student friendly and as an added learning feature provides all the relevant data required to complete the accompanying exercises and computing problems which are presented at the end of each chapter It also discusses index numbers and inequality indices in detail since these are of particular importance to students and commonly omitted in textbooks Throughout the text it is assumed that the student has no prior knowledge of statistics It is aimed primarily at business and economics undergraduates providing them with the basic statistical skills necessary for further study of their subject However students of other disciplines will also find it relevant

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