

## 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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# Financial Statements Math Quiz

**SJ Ball**



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