

**MIDTERM TESTS 2****QUESTION 1 (25 Marks)**

A Golf Course was opened on January 1 by Lily Nguyen. The following selected events and transaction occurred during January 2017:

- a. Jan 1 – Purchased a new piece of land for \$30,000 by cash.
- b. Jan 4 – Purchased supplies on account, \$1,000.
- c. Jan 5 – Advertised the opening of the driving range and miniature golf course, paying advertising expenses of \$1,600 in cash.
- d. Jan 6 – Paid cash \$2,400 for a one-year insurance policy.
- e. Jan 10 – Purchased golf discs and other equipment for \$2,500 from XYZ Company, paid \$500 in cash and the rest will be payable in 30 days.
- f. Jan 18 – Received \$340 in cash for golf fees earned.
- g. Jan 25 – Lily Nguyen, the owner, withdrew \$800 cash.
- h. Jan 27 – Provided golf services for \$1,000, received \$300 in cash, the rest (\$700) will be received on Jan 31.
- i. Jan 30 – Paid salaries expenses of \$250.
- j. Jan 30 – Paid XYZ Company in full.
- k. Jan 31 – Received \$700 in cash for golf services provided on Jan 27.

**Required:**

1. Journalize the January transactions.
2. Post the January journal entries to the ledger (T-accounts).

**QUESTION 2 (20 Marks)**

The unadjusted trial balance of ABC Company at April 30, 2016, the end of the current fiscal year, is shown below.

The data needed to determine year-end adjustments are as follows:

- a. Laundry supplies on hand at April are \$5,000.
- b. Depreciation of Equipment during the year is \$6,000.
- c. Wage accrued but not paid at April 30 are \$2,000.

# Mid Term 2 accounting Tests

**United States. Internal Revenue  
Service**



## Mid Term 2accounting Tests:

Accounting Gr12 T/g\*english , **Accounting Gr11 T/g** , Computer Science and Education Wenxing Hong,Yang Weng,2023-05-13 This three volume set constitutes selected papers presented during the 17th International Conference on Computer Science and Education ICCSE 2022 held in Ningbo China in August 2022 The 168 full papers and 43 short papers presented were thoroughly reviewed and selected from the 510 submissions They focus on a wide range of computer science topics especially AI data science and engineering and technology based education by addressing frontier technical and business issues essential to the applications of data science in both higher education and advancing e Society Papers and Proceedings of the ... Annual Meeting American Association of University Instructors in Accounting. Meeting,1917 *Papers and Proceedings of the Annual Meeting* American Association of University Instructors in Accounting,American Accounting Association,1919 **Advances in Accounting Education** Dorothy Feldmann,Timothy J. Rupert,2012-09-03 Advances in Accounting Education is a refereed academic research annual that aims to help meet the needs of faculty members who are interested in ways to improve accounting classroom instruction at college and university levels It publishes thoughtful well developed articles that are readable relevant and reliable Advances in Accounting Philip M J Reckers,2005-06-02 Now in its twenty first edition Advances in Accounting continues to provide an important forum for discourse among and between academic and practicing accountants on issues of significance to the future of the discipline Emphasis continues to be placed on original commentary critical analysis and creative research research that promises to substantively advance our understanding of financial markets behavioral phenomenon and regulatory policy Technology and aggressive global competition have propelled tremendous changes over the two decades since AIA was founded A wide array of unsolved questions continues to plague a profession under fire in the aftermath of one financial debacle after another and grabbing with the advent of international accounting standards This volume of Advances in Accounting not surprisingly includes articles reflective of recent focus on corporate governance earnings management and the influence of the CEO the accuracy of earnings forecasts and the value relevance or voluntary and mandated disclosures This volume also looks at challenges facing the academic community with respect to technology and addresses pedagogical advances holding promise AIA continues its commitment to the global arena by publishing research with an international perspective in the International Section inaugurated in Volume 20 As never before the accounting profession is seeking ways to reinvent itself and recapture relevance and credibility AIA likewise continues to champion forward thinking research *Accounting* Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2010-12-01 With this fourth edition accountants will acquire a practical set of tools and the confidence they need to use them effectively in making business decisions It better reflects a more conceptual and decision making approach to the material The authors follow a macro to micro strategy by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle The objective is to establish how a financial statement

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## **Table of Contents Mid Term 2accounting Tests**

1. Understanding the eBook Mid Term 2accounting Tests
  - The Rise of Digital Reading Mid Term 2accounting Tests
  - Advantages of eBooks Over Traditional Books
2. Identifying Mid Term 2accounting Tests
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Mid Term 2accounting Tests
  - User-Friendly Interface
4. Exploring eBook Recommendations from Mid Term 2accounting Tests
  - Personalized Recommendations
  - Mid Term 2accounting Tests User Reviews and Ratings
  - Mid Term 2accounting Tests and Bestseller Lists
5. Accessing Mid Term 2accounting Tests Free and Paid eBooks
  - Mid Term 2accounting Tests Public Domain eBooks
  - Mid Term 2accounting Tests eBook Subscription Services
  - Mid Term 2accounting Tests Budget-Friendly Options

6. Navigating Mid Term 2accounting Tests eBook Formats
  - ePub, PDF, MOBI, and More
  - Mid Term 2accounting Tests Compatibility with Devices
  - Mid Term 2accounting Tests Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Mid Term 2accounting Tests
  - Highlighting and Note-Taking Mid Term 2accounting Tests
  - Interactive Elements Mid Term 2accounting Tests
8. Staying Engaged with Mid Term 2accounting Tests
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Mid Term 2accounting Tests
9. Balancing eBooks and Physical Books Mid Term 2accounting Tests
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Mid Term 2accounting Tests
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Mid Term 2accounting Tests
  - Setting Reading Goals Mid Term 2accounting Tests
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mid Term 2accounting Tests
  - Fact-Checking eBook Content of Mid Term 2accounting Tests
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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