



## Intermediate Financial Accounting Midterm Exam Multiple Choice Practice

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1. Cash collected on accounts receivable would produce what effect on the balance sheet?
- A) Increase liabilities and decrease equity
  - B) Decrease liabilities and increase equity
  - C) Increase assets and decrease assets
  - D) Decrease assets and decrease liabilities

Use the following information for questions 2 & 3.

On April 1, 2011, Technapine paid \$30,000 for rent on warehouse space one year in advance. On October 1, 2011, Technapine entered into a lease agreement to rent out its old warehouse space it was no longer using. This agreement calls for Technapine to receive \$2,000 per month from the lessee, due and payable at the end of the 4-month lease term. At December 31, 2011, none of the rental payments from the lessee had yet been received.

2. If Technapine makes the appropriate adjusting entry, how much will be reported on the December 31, 2011 income statement for rent expense?
- A) \$22,500
  - B) \$30,000
  - C) \$ 7,500
  - D) \$25,000
3. If Technapine makes the appropriate adjusting entry, how much will be reported on the December 31, 2011 balance sheet as prepaid rent and rent receivable, respectively? A) \$22,500 and \$2,000
- B) \$ 7,500 and \$8,000
  - C) \$22,500 and \$7,500
  - D) \$ 7,500 and \$6,000

Use the following information for question 4 & 5.

Beard's Bagels has 6 employees who are paid \$12 per hour. At December 31, 2011, each of Baker's Bread employees had worked 18 hours which had not been paid or recorded. Prior to adjustments, the company's trial balance showed \$85,700 in the wages expense account.

4. If Beard's Bagels makes the appropriate adjusting entry, how much will be reported on the December 31, 2011 income statement as wage expense?
- A) \$85,700
  - B) \$84,404
  - C) \$ 1,296
  - D) \$86,996

# Midterm Exam For Financial Accounting

**United States Air Force Academy**



## Midterm Exam For Financial Accounting:

**Introduction to Financial Accounting** Kumen H. Jones, 2000 In this revision the authors present accounting information in a broader business context emphasizing what accounting information is why it is important and how it is used to make strategic economic decisions Optional brief coverage of accounting procedures debits credits is included The 2 e features expanded assignment material new annual report projects and new PHLIP CW site **Annual Catalog - United States Air Force Academy** United States Air Force Academy, 1971 **Users Approach to Financial Accounting** Pearson Custom Publishing, 1995-08 **United States Air Force Academy** United States Air Force Academy, 1985 **Annual Catalogue** United States Air Force Academy, 1985 *The McGraw-Hill 36-Hour Accounting Course, 4th Ed* Robert L. Dixon, Harold E. Arnett, Howard Davidoff, 2007-07-16 Quickly get up to speed in all basic accounting principles and procedures and apply that knowledge to real world financial decisions and requests The McGraw Hill 36 Hour Accounting Course has been the gold standard for anyone looking for a fast no nonsense primer in all the fundamentals of financial managerial and tax accounting concepts Now thoroughly revised and updated the fourth edition features new coverage of the technological developments in the field the recent sweeping tax reforms and the latest Financial Accounting Standards Board pronouncements The McGraw Hill 36 Hour Accounting Course offers such up to date coverage as Complete analysis of the current trends in computer hardware and accounting software Coverage of current tax issues such as the revision of tax rate structure new deductions and credits for higher education costs and taxation of Social Security benefits New test problems throughout to help you gauge your progress as well as a final exam that can earn you a Certificate of Achievement Complete with a doable study plan The McGraw Hill 36 Hour Accounting Course is your fast track to easily mastering the essentials of accounting in the shortest time possible *Journal of International Accounting, Auditing & Taxation*, 1994 *Accounting* Richard Schwindt, 1990 What universities teach and the readings they assign for this subject *Financial Accounting*, 1997 **The Financial Accounting Cycle with Supplements** Robert N. Holt, Ralph L. Benke, Jr., 1992-08 *Financial Accounting & Reporting* Nathan M Bisk, JD, CPA, 2002 **Cornell University Courses of Study** Cornell University, 2007 **The Accountant**, 1926 **The Massachusetts Register**, 2005 "Code of Massachusetts regulations, 2003", 2003 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 2001", 2001 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 2002", 2002 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 2004", 2004 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 "Code of Massachusetts regulations, 2000", 2000 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by

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### **Table of Contents Midterm Exam For Financial Accounting**

1. Understanding the eBook Midterm Exam For Financial Accounting
  - The Rise of Digital Reading Midterm Exam For Financial Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Midterm Exam For Financial Accounting
  - 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 Midterm Exam For Financial Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Midterm Exam For Financial Accounting
  - Personalized Recommendations

- Midterm Exam For Financial Accounting User Reviews and Ratings
- Midterm Exam For Financial Accounting and Bestseller Lists
- 5. Accessing Midterm Exam For Financial Accounting Free and Paid eBooks
  - Midterm Exam For Financial Accounting Public Domain eBooks
  - Midterm Exam For Financial Accounting eBook Subscription Services
  - Midterm Exam For Financial Accounting Budget-Friendly Options
- 6. Navigating Midterm Exam For Financial Accounting eBook Formats
  - ePub, PDF, MOBI, and More
  - Midterm Exam For Financial Accounting Compatibility with Devices
  - Midterm Exam For Financial Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Midterm Exam For Financial Accounting
  - Highlighting and Note-Taking Midterm Exam For Financial Accounting
  - Interactive Elements Midterm Exam For Financial Accounting
- 8. Staying Engaged with Midterm Exam For Financial Accounting
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Midterm Exam For Financial Accounting
- 9. Balancing eBooks and Physical Books Midterm Exam For Financial Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Midterm Exam For Financial Accounting
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Midterm Exam For Financial Accounting
  - Setting Reading Goals Midterm Exam For Financial Accounting
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Midterm Exam For Financial Accounting
  - Fact-Checking eBook Content of Midterm Exam For Financial Accounting

- 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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