



## 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) \$ 1,256
  - D) \$86,956

# Midterm Exam For Financial Accounting

**AW Rasmussen**



## **Midterm Exam For Financial Accounting:**

## **Midterm Exam For Financial Accounting** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Midterm Exam For Financial Accounting**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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