



## Intermediate Financial Accounting Midterm Exam Review Problems

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### Problem 1

Use the following information to answer the questions below.

The balances listed below were taken from the ABC Inc.'s unadjusted trial balance on January 31st. The company's reporting period began on January 1<sup>st</sup>.

|                               |          |
|-------------------------------|----------|
| Accounts Receivable           | \$23,000 |
| Accumulated Depreciation      | 27,000   |
| Accounts Payable              | 40,000   |
| Cash                          | 22,000   |
| Common Stock                  | 50,000   |
| Equipment                     | 72,000   |
| Land                          | 2,000    |
| Long-term Investment          | 55,000   |
| Prepaid Rent                  | 18,000   |
| Retained Earnings (Beginning) | 56,000   |
| Salaries Expense              | 15,200   |
| Service Revenue               | 42,200   |
| Supplies                      | 5,000    |
| Utilities Expense             | 3,000    |

In addition, assume the following:

- There are *five* salaried employees. Salaries are paid every Friday for the current week. All past salaries have been paid. *Two* employees receive a salary of \$700 per week and *three* employees earn \$800 per week. January 31<sup>st</sup> is a Tuesday. Employees do not work weekends. All employees worked the last 2 days of January.
- The prepaid rent account was created when the company signed and pre-paid for a 12 month lease on October 1<sup>st</sup> of the prior year. On that date, the company paid the full rent for the following twelve months.
- The balance of supplies on hand on January 31<sup>st</sup> was \$2,000.
- The balance of the equipment represents a single asset that has a cost of 72,000 (\$0 salvage value) and a useful life of 8 years. The company uses straight-line depreciation.

# Using Financial Accounting Information Midterm Exam

**A Loxley**



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*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 PHILIP CW site      **Configuring Internal Controls for**

**Software as a Service** Chong Ee, 2018-09-12 This book taps into an inherent paradox with the ease of reliance on external cloud providers to provide robust functionality and regular enhancements comes as their very own audited service organization control SOC reports are quick to point out the need for client organizations to devise and sustain a system of effective internal controls By addressing the practitioner in the field it provides tangible cost effective and thus pragmatic means to mitigate key risks whilst leveraging built in cloud capabilities and overarching principles of effective system design

**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

The First Year D. Burton Smith, 2021-01-26 After losing his cherished wife of sixty three years to leukaemia Don joined a writing group called The Centre Wellington Writers thewellies.com What he wrote was a mix of fiction and non fiction both realistic and larger than life The First Year compiles ninety seven stories from Don's first year of writing for fun ranging from fifty word micro stories to a 30 000 word novella Follow entrepreneurs as they fight against and try to outsmart the odds Dive into Nurena a science fiction novella about a hostile planet crypto currency and an oppressive regime Rescue loons from a frozen lake read along with a children's story reminisce about loved ones and times past revive a failing company and travel the stars D Burton Smith has worked as a chartered accountant general manager university educator and productivity consultant Over the course of his career he visited over a hundred companies to examine their factories products and records to help optimize their operations He has written hundreds of reports cases articles and teaching notes over a sixty year career but for the first time he was writing from what was in his head      **Advances in Accounting Education** Thomas G.

Calderon, 2020-10-05 AAE publishes empirical and non empirical research in Accounting Education Volume 24 addresses five key themes 1 research on student attitudes and behaviour 2 cases and pedagogical approaches in tax 3 financial reporting and introductory accounting 4 research about the CPA exam and 5 international perspectives      **Proceedings of the 4th**

**Green Development International Conference (GDIC 2022)** Dwi Agus Kurniawan, 2023-11-03 This is an open access book As the biggest university in Jambi province Indonesia Universitas Jambi has played an essential role as a key player in both human and natural resources development in Jambi province We have successfully developed cooperation in all sectors of development in Jambi province Indonesia We have contributed to a variety of activities such as research community services consultancies and training services and provided some experts to speed up the development of Jambi Province and

Indonesia in general Today Jambi University consistently seeks innovative methods to participate more actively in an inter discipline study for sharing research on green development in all areas of knowledge science and expertise In doing so the Research and Community Service Institute LPPM of Universitas Jambi hosted the fourth Green Development International Conference in 2022 carried out once every two years This Conference aims to provide insightful information concerning the development of a number of innovations in science and technology that are environmentally friendly covering the fields of technology environment agriculture energy health Law education and humanities Users Approach to Financial Accounting Pearson Custom Publishing,1995-08 *Using Management Accounting Information* Steven J. Adams,2003 Adams is a decision oriented managerial accounting text that emphasizes discovery learning instead of the more traditional memorization Using an interactive decision making case approach Adams is organized around the types of business decisions that students future business managers and investors are likely to face **Financial Accounting For Dummies** Maire Loughran,2011-04-12 Your plain English guide to navigating a financial accounting course Despite the economic landscape and job market demand for accountants remains strong and accountants will continue to see high demand for their services as the economy rebounds and businesses grow Additionally one of the effects of the economic downturn is a greater emphasis on accountability transparency and controls in financial reporting With easy to understand explanations and real life examples Financial Accounting For Dummies provides students who are studying business finance and accounting with the basic concepts terminology and methods to interpret analyze and evaluate actual corporate financial statements Covers traditional introductory financial accounting course material Explores concepts accountants and other business professionals use to prepare reports Details mergers and acquisitions purchase and pooling free cash flow and financial statement analysis Whether you re a student on your way to earning a bachelor s degree MBA or MAcc Financial Accounting For Dummies gives you a wealth of information to grasp the subject and ace the course *Financial Accounting , Financial Accounting* Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together Enterprise Systems Education in the 21st Century Targowski, Andrew,Tarn, J. Michael,2006-08-31 This book presents methods of reengineering business curricula in order to use ES solutions It also helps ES vendors understand the higher education environment so they can support college and university programs Provided by publisher **Survey of Accounting** Katherene P. Terrell,Robert L. Terrell,2005 Here again is the extraordinary bestselling book that taught America the social and personal significance of a

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in ways to improve their classroom instruction This title includes both non empirical and empirical articles dealing with accounting pedagogy at college and university level

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 $\text{N}_2 + 3\text{H}_2 \rightarrow 2\text{NH}_3$   
 $\text{Mg}(\text{OH})_2 + 2\text{HNO}_3 \rightarrow \text{Mg}(\text{NO}_3)_2 + 2\text{H}_2\text{O}$   
 $2\text{NaClO}_3 \rightarrow 2\text{NaCl} + 3\text{O}_2$   
 $4\text{Al} + 3\text{O}_2 \rightarrow 2\text{Al}_2\text{O}_3$   
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