

# TEST REVIEW

## Adjusting & Closing Entries

Account: SALES							Mo. 12/31
DATE	PARTICULARS	DR	CR	DEBIT	CREDIT	DEBIT	Balance
12/31							
12/31	12/31 recorded		2			10	100

  

Account: A/R							Mo. 12/31
DATE	PARTICULARS	DR	CR	DEBIT	CREDIT	DEBIT	Balance
12/31							
12/31	12/31 recorded		2			10	100

  

Account: SUPPLIES							Mo. 12/31
DATE	PARTICULARS	DR	CR	DEBIT	CREDIT	DEBIT	Balance
12/31							
12/31	12/31 recorded		2			10	100

  

Account: PREPAID RENT							Mo. 12/31
DATE	PARTICULARS	DR	CR	DEBIT	CREDIT	DEBIT	Balance
12/31							
12/31	12/31 recorded		2			10	100

**11** The following adjusting entries should be recorded at the end of 2019:

1. Each sales agent in the company should be paid for commissions earned for the year as well as any accrued but unpaid commissions at the end of 2019.

2. Each adjusting entry to record any accrued commissions, along with the closing entries, should be made at the end of 2019. The entry to record the commission on sales will be recorded as follows:

Account	Debit	Credit	Dr. Cr.	Dr. Cr.
Commission Expense		100		100
Commission Payable	100		100	
<b>Total</b>	<b>100</b>	<b>100</b>		

**12** The following adjusting entries should be recorded at the end of 2019:

1. Each adjusting entry to record any accrued commissions, along with the closing entries, should be made at the end of 2019. The entry to record the commission on sales will be recorded as follows:

Account	Debit	Credit	Dr. Cr.	Dr. Cr.
Commission Expense		100		100
Commission Payable	100		100	
<b>Total</b>	<b>100</b>	<b>100</b>		

# Adjusting Entries Test

**D Siedentop**



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Tests and Measurements Henry Lester Smith, Wendell William Wright, 1928 **Bulletin of the School of Education, Indiana University**, 1927 Vol 1 7 9 10 include Proceedings of the High School Principals Conference 1923 1929 v 1 7 9 18 include Proceedings of the Conference on Educational Measurements 1924 1930 1932 1942 **CPA Exam For Dummies** Kenneth W. Boyd, 2024-04-23 Pass the CPA exam with clear study material online practice and up to date content CPA Exam For Dummies gives you a solid overview of everything you need to know to pass the Uniform CPA Examination updated to reflect the 2024 exam updates Only about half of aspiring CPAs pass the test their first time around You can be in that one and done group thanks to the concrete study plans in this book You ll also get access to online resources including study questions for each section of the exam and digital flashcards so you can really know your stuff on test day Passing your exam is not just about the nuts and bolts If you want to score your highest you ll also need to understand how the test is organized and what to expect on test day This Dummies study guide has you covered with an overview of the updated exam and strategies for doing your very best Review all content covered on the updated Uniform CPA Examination Answer practice questions and study with digital flashcards to solidify your knowledge Follow detailed study plans that will help you keep your test prep on track Maximize your score pass the test and launch your career as a CPA Anyone on the CPA track needs a copy of CPA Exam For Dummies It s great as a supplement to review and prep courses or all on its own **The Balance Sheet**, 1930 *Accounting Principles* Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-02-28 Thoroughly updated in 2017 10e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information **Second Revision of the Bibliography of Educational Measurements** Indiana University. School of Education. Division of Research and Field Services, Henry Lester Smith, Wendell William Wright, 1927 Financial Accounting Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-01-17 Thoroughly updated in 2017 11e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information **Educational Tests for Use in Institutions of Higher Learning** James Screngo Kinder, Charles Watters Odell, 1930 Pkg Intro to Acc Chapters 1-6 Test and Working

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