
AIPB Mastering Adjusting Entries Exam Questions And Accurate Answers

A chart of accounts lists accounts in the following order ...

- a. income, expense, asset, liability and owners' equity accounts
 - b. asset, income, expense, liability and owners' equity accounts
 - c. asset, income, owners' equity, expense and liability accounts
 - d. asset, liability, owners' equity, income and expense accounts - Answer d.
- asset, liability, owners' equity, income and expense accounts

On which of the following accounts do we normally not record depreciation?

- a. Inventory
- b. Equipment
- c. Furniture
- d. Building - Answer a. Inventory

Interest earned on a money market account and credited to your company's bank account but not recorded on your books ...

- a. is recorded on your books with a normal transaction entry
- b. is recorded on your books with an adjusting entry
- c. is recorded on your books with both a transaction entry and an adjusting entry
- d. requires no entry in your books - Answer a. is recorded on your books with a normal transaction entry

Which of the following dates is appropriate for a profit and loss statement?

- a. as of June 30, 20XX
- b. June, 30 20XX
- c. for the Quarter Ended June 30, 20XX
- d. All of the above are appropriate - Answer c. for the Quarter Ended 30, 20XX

Mastering Adjusting Entries Final Exam Answers

DP Hallahan



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