



THE UNIVERSITY OF THE WEST INDIES
CAVE HILL

EXAMINATIONS OF DECEMBER 2022

CODE AND NAME OF COURSE: ACCT 1002 – INTRODUCTION TO FINANCIAL ACCOUNTING

DATE AND TIME:

DURATION: 2 HOURS

INSTRUCTIONS TO CANDIDATES: This paper has 5 pages and 5 questions.

*Section One is compulsory and has one question worth 35 marks.
Section Two has four questions from which candidates may answer any two questions. Each question in Section Two is worth 20 marks.*

Section One: Answer this question.

Question 1

Below is the Unadjusted Trial Balance for Curfew Inc. as at December 31, 2021 which is the company's year-end:

	Unadjusted Trial Balance	
	DR	CR
Cash	\$31,400	
Accounts Receivable	37,600	
Prepaid Insurance	14,400	
Supplies	2,100	
Equipment	83,500	
Patent	2,000	
Notes Payable		\$54,700
Accounts Payable		9,160
Unearned Rent Revenue		1,300
Common Stock		12,500
Retained Earnings		5,500
Dividends	1,500	
Dues Revenue		100,600
Rent Revenue		700
Salaries Expense	10,100	
Insurance Expense	1,200	
Utilities Expense	660	
	\$184,460	\$184,460

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