

Chapter 6—Test #2

1. Study Albert's case to recall accounting business called Pro-Form Accounting. A partially completed worksheet for Pro-Form Accounting with additional information follows. (Round.)

Additional Information:

a. Pro-Form Accounting received an invoice for 11 units of office paper at a price of \$1.00 per unit.

On 12/31, on file are the following:

 Supplies on hand \$4,000

 Prepaid Insurance \$500

 Supplies \$200

b. The supplies account had a debit as of December 31, 2012, for \$200.

c. The unexpired insurance as of December 31, 2012, amounted to \$200.

d. Using the additional information above complete the eight missing amounts. (Round all entries to the nearest dollar.)

Pro-Form Accounting

Worksheet

For Ended December 31, 2012

Account	Assets		Liabilities		Equity		Totals	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accounts Receivable	1,000.00						1,000.00	
Accounts Payable		1,000.00						1,000.00
Supplies	200.00						200.00	
Prepaid Insurance	500.00						500.00	
Equipment	1,000.00						1,000.00	
Accounts Payable			1,000.00				1,000.00	
Accounts Receivable					1,000.00			1,000.00
Supplies							200.00	
Prepaid Insurance							500.00	
Equipment							1,000.00	
Accounts Payable			1,000.00				1,000.00	
Accounts Receivable					1,000.00			1,000.00
Supplies							200.00	
Prepaid Insurance							500.00	
Equipment							1,000.00	
Accounts Payable			1,000.00				1,000.00	
Accounts Receivable					1,000.00			1,000.00
Supplies							200.00	
Prepaid Insurance							500.00	
Equipment							1,000.00	
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Accounts Receivable					1,000.00			1,000.00
Supplies							200.00	
Prepaid Insurance							500.00	
Equipment							1,000.00	
Accounts Payable			1,000.00				1,000.00	
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Prepaid Insurance							500.00	
Equipment							1,000.00	
Accounts Payable			1,000.00				1,000.00	
Accounts Receivable					1,000.00			1,000.00

Accounting Chapter 8 Test

Heather Barnwell



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