

Chapter 6—Test #2

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

Additional Information:

a. Pro-Forma Accounting received an invoice for 11 units of goods to produce for their customers.

Unit 1, was for the following:

 Employee Expenses \$400

 Raw Materials \$50

 Supplies \$20

b. The supplier received that invoice on 11 December 11. Unit 2, was \$200.

c. The company received on 8 December 11. Unit 3, was \$100.00.

d. Using the additional information above complete the eight column worksheet. (Round all entries to nearest)

 to nearest

Pro-Forma Accounting

Worksheet

For Ended December 31, 2011

Account	Other Accounts		Adjustments		Adjusted Accounts		Adjusted Balances	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accounts Receivable	100.00				100.00		100.00	
Accounts Payable		100.00				100.00		100.00
Inventory	100.00				100.00		100.00	
Prepaid Insurance	100.00				100.00		100.00	
Supplies	100.00				100.00		100.00	
Equipment	100.00				100.00		100.00	
Accumulated Depreciation		100.00				100.00		100.00
Common Stock		100.00				100.00		100.00
Retained Earnings		100.00				100.00		100.00
Dividends	100.00				100.00		100.00	
Revenue		100.00				100.00		100.00
Cost of Sales	100.00				100.00		100.00	
Expenses	100.00				100.00		100.00	
Total	400.00	400.00	0.00	0.00	400.00	400.00	400.00	400.00

Accounting Chapter 8 Test Answers

Arshad Iqbal



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