

# ACCT 220 Final Exam (UMUC)

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University of Maryland University College

Final Examination

Acct220: Principles of Accounting I

For this exam, omit all general journal entry explanations.

Question 1: 40% points:

On December 1, 2014, Marcus Distributing Company had the following account balances. No additional owner investments or withdrawals were made during 2014.

Account	Debit	Account	Credit
Cash	\$7,200	Accu. Depn., Equipment	\$2,200
Accounts Receivable	4,600	Accounts Payable	4,500
Inventory	12,000	Salaries & Wages Payable	1,000
Supplies	1,200	Owner's Capital	39,300
Equipment	22,000	Total	\$47,000
Total	\$47,000		

During December, the company completed the following transactions. All end-of-the-month adjusting entries were made on November 30, 2014.

Dec. 6	Paid \$1,600 for salaries and wages due employees, of which \$600 is for December and \$1,000 is for November salaries and wages payable.
Dec. 8	Received \$1,900 cash from customers in payment of account (no discount allowed).
Dec. 10	Sold merchandise for cash \$6,300. The cost of the merchandise sold was \$4,100.
Dec. 13	Purchased merchandise on account from Alex Co. \$9,000, terms 2/10, n/30.
Dec. 15	Purchased supplies for cash \$2,000.
Dec. 18	Sold merchandise on account \$12,000, terms 3/10, n/30. The cost of the merchandise sold was \$8,000.

# Umuc Acc 220 Final Exam

**CO Houle**



## **Umuc Acc 220 Final Exam:**

## **Umuc Acc 220 Final Exam** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Umuc Acc 220 Final Exam**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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