

PRINCIPLES OF ACCOUNTING

MIDTERM EXAM – SUM 2022

Lecturer: Truong Thi Thu Thuy

Q1:

Using the table below, indicate the impact of the following errors made during the adjusting entry process. Use a "+" for overstatements, a "-" for understatements, and a "0" for no effect. The first one is provided as an example.

	Error	Revenues	Expenses	Assets	Liabilities	Equity
Ex.	Did not record depreciation for this period.....	0	-	+	0	+
1.	Did not record unpaid utility bill.....					
2.	Did not adjust unearned revenue account for revenue earned this period..					
3.	Did not adjust office supplies for supplies used this period.....					
4.	Did not accrue employees wages for this period.....					
5.	Recorded rent expense with a debit to salary expense and a credit to rent payable.....					

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**Charles Warren, Warren, Fess, Dr Carl S
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