

test bank

- 1) Edison Consulting received a \$480 utilities bill and immediately paid it. Edison's general journal entry to record this transaction will include a:
- A) Debit to Utilities Expense for \$480.
 - B) Credit to Accounts Payable for \$480.
 - C) Debit to Cash for \$480.
 - D) Credit to Utilities Expense for \$480.
 - E) Debit to Accounts Payable for \$480.

Answer: A

2) Green Lawn Co. provides landscaping services to clients. On May 1, a customer paid Green Lawn \$78,000 for 6-months services in advance. Green Lawn's general journal entry to record this transaction will include a:

- A) Debit to Unearned Revenue for \$78,000.
- B) Credit to Accounts Receivable for \$78,000.
- C) Credit to Cash for \$78,000.
- D) Credit to Unearned Revenue for \$78,000.
- E) Debit to Accounts Receivable for \$78,000.

Answer: D

3) Victor Cruz contributed \$72,000 in cash and land worth \$134,000 to open a new business, VC Consulting. Which of the following general journal entries will VC Consulting make to record this transaction?

- A) Debit Accounts Payable \$206,000, Credit Cruz, Capital, \$206,000.
- B) Credit Cash and Land, \$206,000, Credit Cruz, Capital, \$206,000.
- C) Debit Cash \$72,000, Debit Land \$134,000, Credit Cruz, Capital, \$206,000.
- D) Debit Cruz, Capital, \$206,000, Credit Cash \$72,000, Credit Land \$134,000.
- E) Debit Cruz, Capital, \$206,000, Credit Assets \$206,000.

Answer: C

4) Green Cleaning purchased \$670 of office supplies on credit. The company's policy is to initially record prepaid and unearned items in balance sheet accounts. Which of the following general journal entries will Green Cleaning make to record this transaction?

- A) Debit Office supplies expense, \$670, credit Cash, \$670.
- B) Debit Cash, \$670, credit Office supplies, \$670.
- C) Debit Office supplies, \$670, credit Cash, \$670.
- D) Debit Office supplies, \$670, credit Accounts payable, \$670.
- E) Debit Accounts payable, \$670, credit Office supplies, \$670.

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G Psacharopoulos



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