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## **Accounting Wiley Plus Exam #2 Questions With Complete Solutions**

Using accrual accounting, expenses are recorded and reported only: correct answer: when they are incurred whether or not cash is paid.

Each of the following is a major type (or category) of adjusting entry except: correct answer: earned expenses.

Prepaid expenses are: correct answer: paid and recorded in an asset account before they are used or consumed.

Adjusting entries affect at least: correct answer: one income statement account and one balance sheet account.

Greese Company purchased office supplies costing \$4,000 and debited Supplies for the full amount. At the end of the accounting period, a physical count of office supplies revealed \$1,500 still on hand. The appropriate adjusting journal entry to be made at the end of the period would be: correct answer: debit Office Supplies Expense, \$2,500; credit Office Supplies, \$2,500

The balance in the prepaid rent account before adjustment at the end of the year is \$15,000 and represents three months rent paid on December 1. The adjusting entry required on December 31 is: correct answer: debit Rent Expense, \$5,000; credit Prepaid Rent, \$5,000.

Adjustments for unearned revenue: correct answer: decrease liabilities and increase revenues.

# Process Accounting Answer Key To Wiley Plus

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