

___ 6. Which of the following represents the proper order of financial statement preparation?

- A) Balance sheet, income statement, statement of owner's equity
- B) Statement of owner's equity, income statement, balance sheet
- C) Balance sheet, statement of owner's equity, income statement
- D) Income statement, statement of owner's equity, balance sheet

___ 7. If Accounts Receivable has debit postings of \$29,000, credit postings of \$22,000, and a normal ending balance of \$24,000, which of the following was its beginning balance?

- A) \$31,000 Dr.
- B) \$17,000 Dr.
- C) \$17,000 Cr.
- D) \$31,000 Cr.

___ 8. To determine the balance of a particular account, one should refer to the

- A) source documents.
- B) chart of accounts.
- C) book of original entry.
- D) general ledger.

___ 9. Which of the following accounts is increased with a debit?

- A) Jim Webb, Capital
- B) Rent Payable
- C) Legal Fees Earned
- D) Jim Webb, Withdrawals

___ 10. Which of the following accounts is increased with a credit?

- A) Supplies
- B) Fees Earned
- C) Supplies Expense
- D) Jane Garcia, Withdrawals

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