

AIPB MASTERING ADJUSTING **ENTRIES 100% VERIFIED** **CORRECT ANSWERS** **2025/2026 STUDY SET**

A CHART OF ACCOUNTS LISTS ACCOUNTS IN THE FOLLOWING ORDER ...

- A. INCOME, EXPENSE, ASSET, LIABILITY AND OWNERS' EQUITY ACCOUNTS
- B. ASSET, INCOME, EXPENSE, LIABILITY AND OWNERS' EQUITY ACCOUNTS
- C. ASSET, INCOME, OWNERS' EQUITY, EXPENSE AND LIABILITY ACCOUNTS
- D. ASSET, LIABILITY, OWNERS' EQUITY, INCOME AND EXPENSE ACCOUNTS
- D. ASSET, LIABILITY, OWNERS' EQUITY, INCOME AND EXPENSE ACCOUNTS

ON WHICH OF THE FOLLOWING ACCOUNTS DO WE NORMALLY NOT RECORD DEPRECIATION?

- A. INVENTORY
- B. EQUIPMENT
- C. FURNITURE
- D. BUILDING

A. INVENTORY

INTEREST EARNED ON A MONEY MARKET ACCOUNT AND CREDITED TO YOUR COMPANY'S BANK ACCOUNT BUT NOT RECORDED ON YOUR BOOKS ...

- A. IS RECORDED ON YOUR BOOKS WITH A NORMAL TRANSACTION ENTRY
- B. IS RECORDED ON YOUR BOOKS WITH AN ADJUSTING ENTRY
- C. IS RECORDED ON YOUR BOOKS WITH BOTH A TRANSACTION ENTRY AND AN ADJUSTING ENTRY
- D. REQUIRES NO ENTRY IN YOUR BOOKS

A. IS RECORDED ON YOUR BOOKS WITH A NORMAL TRANSACTION ENTRY

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**Garo Kalfayan, Denise M.
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