

CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	Problems
1. Explain the accrual basis of accounting and the reasons for adjusting entries.	1, 2, 3, 4, 5, 6, 7, 8, 18	1, 2, 8	1	1, 2, 3, 4, 10, 11	
2. Prepare adjusting entries for deferrals.	8, 9, 10, 11, 12, 13, 18, 19, 20	2, 3, 4, 5, 6, 8	2	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 19	1, 2, 3, 4, 5, 6
3. Prepare adjusting entries for accruals.	8, 14, 15, 16, 17, 18, 19, 20	7, 8	3	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16, 17, 19	1, 2, 3, 4, 5, 6
4. Describe the nature and purpose of an adjusted trial balance.	21	9, 10	4	6, 10, 11, 17, 18	1, 2, 3, 5, 6
*5. Prepare adjusting entries for the alternative treatment of deferrals.	22	11		20, 21	6
*6. Discuss financial reporting concepts.	23, 24, 25, 26, 27, 28	12, 13, 14, 15		22, 23, 24, 25, 26	

***Note:** All asterisked Questions, Exercises, and Problems relate to material contained in the appendix to the chapter.

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economy *Accounting* Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt s *Accounting Principles* introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives **Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield** ,2001 Financial & Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015-01-07 *Financial and Managerial Accounting* 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt *Financial and Managerial Accounting* is ideal for a two semester *Financial and Managerial Accounting* sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing students to the building blocks of the accounting cycle and builds to financial statements WileyPLUS with ORION is sold separately from the text Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield s *Intermediate Accounting* Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text Intermediate Accounting, Volume 1 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of *Intermediate Accounting* 17th Edition Volume 1 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and

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