

CHAPTER 3

Adjusting the Accounts

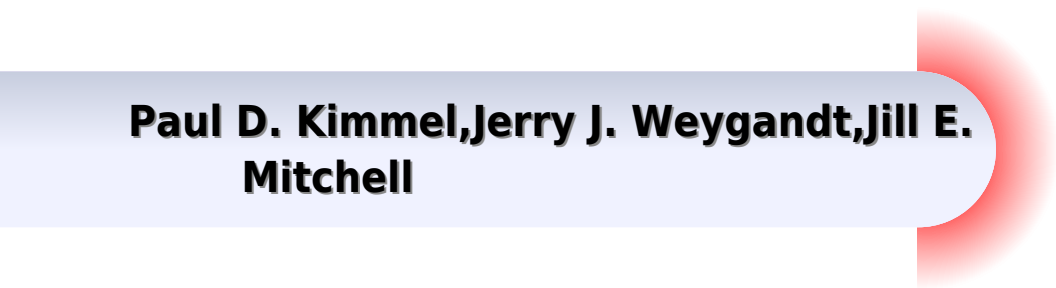
ASSIGNMENT CLASSIFICATION TABLE

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.

Weygandt Accounting Edition Comprehensive Problem Answers

**Paul D. Kimmel, Jerry J. Weygandt, Jill E.
Mitchell**



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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

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Accounting Principles, Problems Jerry J. Weygandt, Donald E. Kieso, Walter G. Kell, 1996-07-26 The most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field

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