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CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems	B Problems
1. Explain the time period assumption.	1		1	1		
2. Explain the accrual basis of accounting.	2, 3, 4, 5		1	2, 3, 10, 16		
3. Explain the reasons for adjusting entries.	6, 7	1				
4. Identify the major types of adjusting entries.	8, 18	2, 8		4, 6, 11		
5. Prepare adjusting entries for deferrals.	8, 9, 10, 11, 12, 13, 18, 19, 20	2, 3, 4, 5, 6, 8	2	5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1A, 2A, 3A, 4A, 5A, 6A	1B, 2B, 3B, 4B, 5B
6. Prepare adjusting entries for accruals.	8, 14, 15, 16, 17, 18, 19, 20	2, 7, 8	3	5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1A, 2A, 3A, 4A, 5A, 6A	1B, 2B, 3B, 4B, 5B
7. Describe the nature and	21	9, 10	4	10, 11, 12,	1A, 2A, 3A,	1B, 2B, 3B,

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ESSENTIALS OF FINANCIAL ACCOUNTING, SIXTH EDITION Bhattacharyya, Asish K.,2022-05-28 The book now in its sixth edition is updated and simplified without changing the structure and organization of chapters and sacrificing rigour The pedagogy remains the same except that the illustrations and examples have been rearranged and placed immediately after the discussion of a principle and concept to make learning easy and more convenient for the readers The book remains suitable for self learning financial accounting by the students and corporate executives The book is primarily intended for the students of undergraduate and graduate management programmes like MBA MBA Executive MBA online PGDM BMS and BBA programmes Besides the students preparing for professional accounting programmes like CA CMA and CS will also find this book as a resource HIGHLIGHTS OF THE SIXTH EDITION IND AS revised up to March 31 2022 Published Financial Statements of Apollo Tyres Limited Ceat Limited and Appolo Hospitals Enterprises Limited for the financial year 2020 2021 have been used to illustrate corporate financial reporting and financial ratios New illustrations and examples Chapter wise review problems along with solutions Chapter wise solutions to multiple choice questions Solution manual for instructors TARGET AUDIENCE MBA compulsory course M Sc in Banking and Finance BFIA Bachelor of Financial and Investment Analysis Practicing managers *The Publishers' Trade List Annual* ,1981 Financial Accounting, Self-Study Problems/Solutions Book Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text *Solutions Manual to Accompany The Analysis and Use of Financial Statements* Gerald I. White,1998 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASC and non US GAAPs and more non US examples *Resources in Education* ,1997 The Australian Accountant ,1984 *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 *Subject Guide to Books in Print* ,1997 *Books in Print Supplement* ,1985 **Australian National Bibliography** ,1995-09 *Canadiana* ,1991 *Anti-Fraud Risk and Control Workbook* Peter Goldmann,Hilton Kaufman,2009-07-17 How to measure your organization s fraud risks Detecting fraud before it s too late Little known frauds that cause major losses Simple but powerful anti fraud controls Proven guidance for fraud detection and prevention in a practical workbook format An excellent primer for developing and implementing an anti fraud program Anti Fraud Risk and Control Workbook engages readers in an absorbing self paced learning experience to develop familiarity with the practical aspects of fraud detection and prevention Whether you are an internal or external auditor accountant senior financial

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