

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 Comprehensive Problem Answers

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



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