# **CHAPTER 3**

# **Adjusting the Accounts**

#### ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives		Questions	Brief Exercises	Do Itt	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 purpose of an adjusted trial balance.	21	9, 10	4	10, 11, 12, 13, 14	1A, 2A, 3A, 5A, 6A	18, 28, 38, 58
*8.	Prepare adjusting entries for the alternative treatment of deferrals.	22	11		17, 18	6A	
•9.	Discuss financial reporting concepts.	23, 24, 25, 26, 27, 28	12, 13 14, 15		19, 20, 21, 22, 23		

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

# Financial Accounting Ifrs Edition Chapter 3 Solution Manual

Joacim Rocklöv

Financial Accounting Ifrs Edition Chapter 3 Solution Manual:

This book delves into Financial Accounting Ifrs Edition Chapter 3 Solution Manual. Financial Accounting Ifrs Edition Chapter 3 Solution Manual is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Financial Accounting Ifrs Edition Chapter 3 Solution Manual, encompassing both the fundamentals and more intricate discussions.

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  - Chapter 1: Introduction to Financial Accounting Ifrs Edition Chapter 3 Solution Manual
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  - ∘ Chapter 5: Conclusion
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