

### Intermediate Accounting I – Chapter 3

1. Indicate whether each of the following items is a real or nominal account and whether it appears in the balance sheet or the income statement.

(a) Prepaid Rent	Real account ▼	Balance sheet ▼
(b) Salaries and Wages Payable	Real account ▼	Balance sheet ▼
(c) Inventory	Real account ▼	Balance sheet ▼
(d) Accumulated Depreciation—Equipment	Real account ▼	Balance sheet ▼
(e) Equipment	Real account ▼	Balance sheet ▼
(f) Service Revenue	Nominal account ▼	Income statement ▼
(g) Salaries and Wages Expense	Nominal account ▼	Income statement ▼
(h) Supplies	Real account ▼	Balance sheet ▼

2. Transactions for Mehta Company for the month of May are presented below. Prepare journal entries for each of these transactions. *(If no entry is required, select "No entry" for the account titles and enter 0 for the amounts. Credit account titles are automatically indented when amount is entered. Do not indent manually. Record journal entries in the order presented in the problem.)*

May 1	Stockholders invests \$3,370 cash in exchange for common stock of Mehta Company.
3	Buys equipment on account for \$1,520.
13	Pays \$460 to landlord for May rent.
21	Bills Noble Corp. \$670 for welding work done.

Date	Account Titles and Explanation	Debit	Credit
May 1 ▼	Cash	3370	
	Common Stock		3370
May 3 ▼	Equipment	1520	
	Accounts R		1520
May 13 ▼	Rent Expense	460	
	Cash		460
May 21 ▼	Accounts R	670	
	Service Rev		670

3. Agazzi Repair Shop had the following transactions during the first month of business as a proprietorship. Journalize the transactions. *(If no entry is required, select "No entry" for*

# Intermediate Accounting Chapter 3 Answers

**Ensheng Dong**



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