#### Intermediate Accounting I - Chapter 3

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	-
(9)	Salaries and Wages Expense	Nominal account -	Income statement	-
(h)	Supplies	Real account	Balance sheet	-

- 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 Pt		1520
May 13 🕶	Rent Expens	460	
	Cash		460
May 21. 🕶	Accounts R	670	
	Service Rev		670

 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**

**C** Cleary

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