

CHAPTER 3

Adjusting the Accounts

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 3.1

<u>Transaction</u>	<u>a. Cash</u>	<u>b. Accrual</u>
1. Collected \$550 cash from customers for services provided in May.	+\$550	+\$550
2. Billed customers \$725 for services provided in May.	0	+725
3. Received \$350 from customers for services to be provided in June.	+350	0
4. Purchased \$250 of supplies on account. All of the supplies were used in May but were paid for in June.	<u>0</u>	<u>-250</u>
Profit	<u>\$900</u>	<u>\$1,025</u>

BRIEF EXERCISE 3.3

	<u>a. Balance sheet account</u>	<u>b. Balance sheet account Overstated or Understated</u>
1.	Supplies	Overstated
2.	Accounts Receivable	Understated
3.	Interest Payable	Understated
4.	Unearned Revenue	Overstated

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Unveiling the Magic of Words: A Overview of "**Financial Accounting Chapter 3 Solutions**"

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