

CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Explain the time period assumption.	1		1		
2. Explain the accrual basis of accounting.	2, 3, 4, 5		2, 3, 10		
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	3, 4, 5, 6	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	7	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	10, 11, 12, 13, 14	1A, 2A, 3A, 5A, 6A	1B, 2B, 3B, 5B
*8. Prepare adjusting entries for the alternative treatment of deferrals.	22	11	16, 17	6A	

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

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Donald E. Kieso



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Solutions manual to Intermediate accounting (13th ed., volume 1: Chapters 1-14). Donald E. Kieso, 2010 **Subject Guide to Books in Print**, 1971 **Subject Guide to Children's Books in Print 1997** Bowker Editorial Staff, R R Bowker Publishing, 1996-09 Forthcoming Books Rose Arny, 1997 **Intermediate Accounting, , Study Guide** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and thirteen best selling editions the text has built a reputation for accuracy comprehensiveness and student success The Fourteenth Edition maintains the qualities for which the text is globally recognized and continues to be your students gateway to the profession Volume I is comprised of Chapters 1 14 Each study guide chapter is comprised of a detailed chapter review demonstration problems true false multiple choice matching questions and comprehensive exercises This book is a bound paperback with three hole punches for convenient storage in a binder The Management Accountant, 1983 **Solutions Manual** Donald E. Kieso, Jerry J. Weygandt, 1974-03-01 *Solutions manual to Intermediate accounting (Chapters 13-24; 15th edition).* Donald E. Kieso, 2013 **Solutions Manual V1 T/a Intermediate Accounting, 14th Edition** Donald E. Kieso, Ph.D., CPA, Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-05-17 **The United States Catalog**, 1950 **Cumulated Index to the Books**, 1943 *Solutions manual to Intermediate accounting (Chapters 1-12; 15th edition).* Donald E. Kieso, 2013 *Solutions manual to Intermediate accounting (14th edition, volume 2: chapters 15-24).* Donald E. Kieso, 2012 *Solutions manual to Intermediate accounting (14th edition, volume 1: chapters 1-14).* Donald E. Kieso, 2012 **Solutions Manual for Intermediate Accounting** Welsch/Zlatkovich/White, 1968 Intermediate Accounting Donald E. Kieso, 1995 **Solutions manual to Intermediate accounting (15th edition, volume 2)** Donald E. Kieso, 2013 *Solutions Manual for Use with Intermediate Accounting* Walter B. Meigs, 1974 Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22 J. David Spiceland, James F. Sepe, Lawrence A. Tomassini, 2004 Solutions manual to Intermediate accounting (15th edition, volume 1) Donald E. Kieso, 2013

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