

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, 16	2, 8	4, 6, 11		
5. Prepare adjusting entries for deferrals.	6, 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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Student Study Guide CENGAGE Learning, Steven D. Grossman, 1999-12 *Financial Accounting: An Integrated Approach* Ken Trotman, Elizabeth Carson, 2018-01-01 Trotman's *Financial Accounting An Integrated Approach* incorporates comprehensive coverage of financial accounting in Australia and includes new issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions. This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting. Drawing on topical source documents and newspaper articles *Financial Accounting An Integrated Approach* 7e makes accounting interesting and relevant.

Fundamentals of Accounting and Financial Management Professor Ken Trotman, Dr Kerry Humphreys, Dr Victoria Clout, Kate Morgan, 2022-08-01 Trotman's *Fundamentals of Accounting and Financial Management* previously *Financial Accounting* incorporates comprehensive coverage of financial accounting in Australia and includes issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions. This eighth edition continues to provide students with a detailed understanding of the accounting framework using a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools at cengage.com/mindtap

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Ch 1-12 W/Wrkppr-Acct Warren/Reeve/Fess, Carl S. (Carl S. Warren) Warren, James M. Reeve, Philip E. Fess, 2005-06 Intermediate Accounting Skousen, Kenny, James Stice, Stice, 2000-08 The Study Guide is designed to assist students in comprehending the concepts and principles presented in the text. Problems and brief questions are included Chief Financial Officer (CFO) Diploma - Master's level - City of London College of Economics - 9 months - 100% online / self-paced City of London College of Economics, Overview Upon completion of this diploma course you will be able to work as a finance manager. Content Overview of financial management Financial statements cash flow and taxes Analysis of financial statements Financial Planning and Forecasting The financial environment markets institutions and

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