

Chapter 5

THE ACCOUNTING CYCLE: ADJUSTMENTS

LEARNING OBJECTIVES

- | | |
|--|---|
| LO 1 Describe the purpose of adjustments | LO 5 Prepare adjusting entries for prepaid expenses |
| LO 2 Prepare adjusting entries for accrued revenue | LO 6 Prepare adjusting entries for depreciation |
| LO 3 Prepare adjusting entries for accrued expenses | LO 7 Prepare an adjusted trial balance |
| LO 4 Prepare adjusting entries for unearned revenue | LO 8 Describe ethics and internal controls relating to adjusting entries |



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Assessment Questions

AS-1 **LO 1**

What is an accounting period?

AS-2 **LO 1**

Is a fiscal year always the same as a calendar year? Explain how a natural business year is related to a fiscal year.

AS-3 **LO 1**

Why must adjustments be made at the end of the accounting period?

AS-4 **LO 1**

What does accrual-based accounting state regarding revenue and expenses?

Accounting Principles Chap 5 Answers

Clyde P. Stickney, Roman L. Weil



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework *Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles* Kermit D. Larson, 2004-08 **Introduction to Auditing (University of Mumbai)** Minaxi Rachchh, Siddheshwar T. Gadade & Gunvantrai Rachchh, 2015 Introduction to Auditing has been written by a group of experienced teachers for T Y B Com students of University of Mumbai This book has been designed to provide comprehensive coverage of the syllabus prescribed by the University of Mumbai It covers the topics as mentioned in the syllabus for the subject in a simple and lucid style A significant value addition is the inclusion of questions related to each topic from previous examinations KEY FEATURES Theoretical questions with answers given in each chapter Numerous questions with hints for answers from previous university examinations Students will know the trend and pattern of examinations by using this book *Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)* Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA **Accounting Principles** Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-02-28 Thoroughly updated in 2017 10e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information *Study Guide and Working Papers for Cost Accounting, Principles and Applications, Fourth Edition, Brock [and] Palmer* Linda A. Herrington, 1984 **Accounting Principles** Philip E. Fess, 1993 Cost Accounting Horace R. Brock, Linda Herrington, 1998-03 Cost Accounting provides comprehensive coverage of cost accounting principles and techniques in short learning segments that make it easier for students to learn and understand the material In addition to a clear concise writing style carefully planned organization and numerous illustrations this new edition now offers an even more attractive design that enhances learning while maintaining student interest A spreadsheet applications disk can be packaged with the text *Professional Examination Questions and Answers, a Self Study Approach* John K. Harris, 1982 Solutions Manual Spiceland, Spiceland-Sepe, 2000-04 *A Treatise Upon Some of the General Principles of the Law* William Wait, 1885 **Accounting Principles, Chapters 1-13** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2004-02-16 Get a better grade with eGrade Plus Before you buy make sure you are getting the best value and all the

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