

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 3.1

- (a) **Prepaid Insurance**—to recognize insurance expired during the period.
- (b) **Depreciation Expense**—to account for the depreciation that has occurred on the asset during the period.
- (c) **Unearned Service Revenue**—to record revenue earned for which the performance obligation is satisfied.
- (d) **Interest Payable**—to recognize interest accrued but unpaid on notes payable.

LO1 BT: C Difficulty: Easy TOT: 4 min. AACSB: None AICPA FC: Measurement analysis and interpretation

BRIEF EXERCISE 3.2

(a)		(b)
Item	Type of Adjustment	Account Balances before Adjustment
1.	Prepaid Expenses	Assets Overstated Expenses Understated
2.	Accrued Revenues	Assets Understated Revenues Understated
3.	Accrued Expenses	Expenses Understated Liabilities Understated
4.	Unearned Revenues	Liabilities Overstated Revenues Understated

LO1, 2 BT: AN Difficulty: Moderate TOT: 8 min. AACSB: Analytic AICPA FC: Measurement analysis and interpretation

BRIEF EXERCISE 3.3

Dec. 31 **Supplies Expense** 4,600
 Supplies (\$6,700 – \$2,100) 4,600

Supplies			Supplies Expense	
6,700	12/31	4,600	12/31	4,600
12/31 Bal. 2,100				

(\$6,700 – \$2,100 = \$4,600) (Beg. supp. bal. – End. supp. bal. = Supp. exp.)

LO2 BT: AP Difficulty: Easy TOT: 4 min. AACSB: Analytic AICPA FC: Reporting

Accounting Brief Exercises Kimmel

**Jerry J. Weygandt, Paul D. Kimmel, Jill E.
Mitchell**



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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

Accounting Principles, Chapters 1-13 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-03-23 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking End of Chapter Material including Self Study Questions Questions Brief Exercises Exercises A B Problem Sets and Broadening Your Perspective which is divided into two sections Financial Reporting and Analysis includes financial reporting problems comparative analysis problems Interpreting Financial Statements A Global Focus and Exploring the Web exercises Critical Thinking includes Group Decision Case Communication Activity and Ethics Case

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Weygandt,Donald E. Kieso,Paul D. Kimmel,2001-03-27 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking End of Chapter Material including Self Study Questions Questions Brief Exercises Exercises A B Problem Sets and Broadening Your Perspective which is divided into two sections Financial Reporting and Analysis includes financial reporting problems comparative analysis problems Interpreting Financial Statements A Global Focus and Exploring the Web exercises Critical Thinking includes Group Decision Case Communication Activity and Ethics Case Financial Accounting for Managers Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2023-01-05 Provide future business professionals with a practical introduction to financial accounting without the use of debits and credits With its unique focus on building students decision making skills and emphasis on financial statements Financial Accounting for Managers 1st Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision making Engaging real world industry examples student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting **(WCS)Accounting Principles Volume 1 for Howard University** Paul D. Kimmel,2005-08

Intermediate Accounting Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt s Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Jill E. Mitchell,2024-03-15 Accounting Principles 15th Edition by Jerry Weygandt Paul Kimmel and Jill Mitchell provides a practical introduction to introductory accounting from the sole proprietor perspective with a hands on active learning experience to improve student understanding retention and engagement Students work through integrated practice at the point of learning with real world connections and high quality assessment ensuring they learn concepts more efficiently and understand the why and how of

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College Accounting Jerry J. Weygandt,Paul D. Kimmel,DeAnna C. Martin,Jill E. Mitchell,2019-05-29 College Accounting provides the beginning accounting student with the fundamentals of financial accounting through clear concise and easy to read text with examples and practice opportunities along the way Combining the expertise of successful authors Paul Kimmel and Jerry Weygandt and the perspectives of two community colleges professors DeAnna Martin and Jill Mitchell this resource is the perfect blend of solid time tested content and a new streamlined design of embedded charts lists and illustrations that help students grasp difficult concepts

Principles of Accounting, Chapters 1-14 Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text

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Working Papers Chapters 1-7 to accompany Accounting Principles Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2007-01-16 This engaging book lays the foundation for readers to succeed on the CPA exam and ultimately in their professional practice The new edition continues to reflect the conversational style and clarity that has made this a leader in the market It explores the key concepts and principles while using the PepsiCo financial statement to clearly show how the information is applied in the real world The book has also been updated with the latest data as to reflect today s business environment

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