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CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems	B Problems
1. Explain the time period assumption.	1		1	1		
2. Explain the accrual basis of accounting.	2, 3, 4, 5		1	2, 3, 10, 16		
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	2, 3, 4, 5, 6, 8	2	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	2, 7, 8	3	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	21	9, 10	4	10, 11, 12,	1A, 2A, 3A,	1B, 2B, 3B,

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Wolfgang Guggemos



Solution Manual To Financial Statement 3rd Edition:

The Analysis and Use of Financial Statements Gerald I. White, Ashwin Paul C. Sondhi, Dov Fried, 1993-11-01

ESSENTIALS OF FINANCIAL ACCOUNTING, SIXTH EDITION Bhattacharyya, Asish K., 2022-05-28 The book now in its sixth edition is updated and simplified without changing the structure and organization of chapters and sacrificing rigour. The pedagogy remains the same except that the illustrations and examples have been rearranged and placed immediately after the discussion of a principle and concept to make learning easy and more convenient for the readers. The book remains suitable for self-learning financial accounting by the students and corporate executives. The book is primarily intended for the students of undergraduate and graduate management programmes like MBA, MBA Executive, MBA online, PGDM, BMS and BBA programmes. Besides the students preparing for professional accounting programmes like CA, CMA and CS will also find this book as a resource. **HIGHLIGHTS OF THE SIXTH EDITION** IND AS revised up to March 31, 2022. Published Financial Statements of Apollo Tyres Limited, Ceat Limited and Apollo Hospitals Enterprises Limited for the financial year 2020-2021 have been used to illustrate corporate financial reporting and financial ratios. New illustrations and examples. Chapter-wise review problems along with solutions. Chapter-wise solutions to multiple choice questions. Solution manual for instructors. **TARGET AUDIENCE** MBA compulsory course, M.Sc. in Banking and Finance, BFIA Bachelor of Financial and Investment Analysis, Practising managers. *The Publishers' Trade List Annual*, 1981. *Financial Accounting, Self-Study Problems/Solutions Book* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-11-24. From one of the hottest author teams in accounting comes a new edition of the highly successful *Financial Accounting*. This edition retains the traditional procedural coverage of the previous editions along with a practical decision-making focus. Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best-selling text. *The Analysis and Use of Financial Statements* Gerald I. White, 1996-12-01. Subject Guide to Books in Print, 2001. **Publisher and Bookseller**, 1907. Vols for 1871-76, 1913-14 include an extra number. The Christmas bookseller separately paged and not included in the consecutive numbering of the regular series. **The Bookseller**, 1864. Official organ of the book trade of the United Kingdom. The Bookseller and the Stationery Trades' Journal, 1893. Official organ of the book trade of the United Kingdom. Forthcoming Books Rose Army, 2002-02. Books in Print Supplement, 1985. *The Australian Accountant*, 1984. **Canadiana**, 1991. **Solutions Manual to Accompany** Gerald I. White, Ashwin Paul C. Sondhi, Dov Fried, 2004. **Urban and Regional References, 1945-1969** Canadian Council on Urban and Regional Research, 1970. **Books in Print**, 1991. *Catalog of Copyright Entries. Third Series* Library of Congress. Copyright Office, 1976. **National Auditgram**, 1946. *Subject Guide to Australian Business, Commerce & Law Books* John E. Simkin, 1992. A guide to the 5490 books in these fields in the *Australian Books in Print* database as at June 1992 and out of print titles notified since December 1989 with titles indexed under 3617 subject headings. *Journal of Accountancy*, 1961.

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