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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

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

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TARGET AUDIENCE MBA compulsory course M Sc in Banking and Finance BFIA Bachelor of Financial and Investment Analysis Practicing 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

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