

PROBLEM SET B

Problem 3-1B (15 minutes)

- | | | | |
|-------|-------|-------|--------|
| 1. E. | 4. C. | 7. F. | 10. I. |
| 2. H. | 5. D. | 8. I. | 11. A. |
| 3. G. | 6. B. | 9. F. | 12. B. |

Problem 3-2B (30 minutes)

Part 1

Adjustment (a)

Oct. 31	Office Supplies Expense.....	3,450	
	Office Supplies.....		3,450
	<i>To record cost of supplies used (\$500 + \$3,650 - \$700).</i>		

Adjustment (b)

31	Insurance Expense.....	2,365	
	Prepaid Insurance.....		2,365
	<i>To record annual insurance coverage cost.</i>		

Policy	Cost per Month		Months Active in 2005	2005 Expense
A	\$125	(\$3,000/24 mo.)	12	\$1,500
B	100	(\$3,600/36 mo.)	7	700
C	55	(\$660 / 12 mo.)	3	165
Total				\$2,365

Adjustment (c)

31	Salaries Expense.....	800	
	Salaries Payable.....		800
	<i>To record accrued but unpaid wages (1 day x \$800).</i>		

Adjustment (d)

31	Depreciation Expense—Building.....	5,400	
	Accumulated Depreciation—Building.....		5,400
	<i>To record annual depreciation [(\$155,000-\$20,000) / 25 years = \$5,400].</i>		

Problem 3 1b Kieso

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



Problem 3 1b Kieso:

Eventually, you will utterly discover a extra experience and finishing by spending more cash. yet when? do you agree to that you require to get those all needs later having significantly cash? Why dont you try to get something basic in the beginning? Thats something that will lead you to comprehend even more in relation to the globe, experience, some places, later history, amusement, and a lot more?

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