

CHAPTER 3

Adjusting the Accounts

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 3.1

Transaction	a. Cash	b. Accrual
1. Collected \$550 cash from customers for services provided in May.	+\$550	+\$550
2. Billed customers \$725 for services provided in May.	0	+725
3. Received \$350 from customers for services to be provided in June.	+350	0
4. Purchased \$250 of supplies on account. All of the supplies were used in May but were paid for in June.	0	-250
Profit	<u>\$900</u>	<u>\$1,025</u>

BRIEF EXERCISE 3.3

	a. Balance sheet <u>account</u>	b. Balance sheet account <u>Overstated or Understated</u>
1.	Supplies	Overstated
2.	Accounts Receivable	Understated
3.	Interest Payable	Understated
4.	Unearned Revenue	Overstated

Chapter 3 Accounting Test

Léo Pomar



Chapter 3 Accounting Test:

Whispering the Techniques of Language: An Emotional Quest through **Chapter 3 Accounting Test**

In a digitally-driven world wherever screens reign great and instant communication drowns out the subtleties of language, the profound secrets and psychological nuances hidden within phrases often move unheard. However, set within the pages of **Chapter 3 Accounting Test** a captivating fictional prize pulsating with organic feelings, lies an exceptional journey waiting to be undertaken. Penned by an experienced wordsmith, this enchanting opus attracts visitors on an introspective journey, gently unraveling the veiled truths and profound affect resonating within the very cloth of each and every word. Within the mental depths of this moving evaluation, we shall embark upon a sincere exploration of the book is key styles, dissect their charming publishing model, and fail to the powerful resonance it evokes heavy within the recesses of readers hearts.

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