

CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Explain the time period assumption.	1		1		
2. Explain the accrual basis of accounting.	2, 3, 4, 5		2, 3, 10		
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.	6, 9, 10, 11, 12, 13, 16, 19, 20	3, 4, 5, 6	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	7	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 purpose of an adjusted trial balance.	21	9, 10	10, 11, 12, 13, 14	1A, 2A, 3A, 5A, 6A	1B, 2B, 3B, 5B
*8. Prepare adjusting entries for the alternative treatment of deferrals.	22	11	16, 17	6A	

***Note:** All asterisked Questions, Exercises, and Problems relate to material contained in the appendix to the chapter.

Chapter 3 Accounting Test Answers

RJ Shavelson



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web mitosis consists of four basic phases prophase metaphase anaphase and telophase some textbooks list five breaking prophase into an early phase called prophase and a late phase called prometaphase these phases occur in strict sequential order and cytokinesis the process of dividing the cell contents to make two new cells starts

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web the final phase of cell division between anaphase and interphase in which the chromatids or chromosomes move to opposite ends of the cell and two nuclei are formed why is meiosis important meiosis is important because it results in genetic variation amongst gametes what do chromosomes do in prophase 1

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