

CHAPTER 3

Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems
1. Explain the accrual basis of accounting and the reasons for adjusting entries.	1, 2, 3, 4, 5, 6, 7, 8, 18	1, 2, 8	1	1, 2, 3, 4, 10, 11	
2. Prepare adjusting entries for deferrals.	8, 9, 10, 11, 12, 13, 18, 19, 20	2, 3, 4, 5, 6, 8	2	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 19	1A, 2A, 3A, 4A, 5A, 6A
3. Prepare adjusting entries for accruals.	8, 14, 15, 16, 17, 18, 19, 20	7, 8	3	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16, 17, 19	1A, 2A, 3A, 4A, 5A, 6A
4. Describe the nature and purpose of an adjusted trial balance.	21	9, 10	4	6, 10, 11, 17, 18	1A, 2A, 3A, 5A, 6A
*5. Prepare adjusting entries for the alternative treatment of deferrals.	22	11		20, 21	6A
*6. Discuss financial reporting concepts.	23, 24, 25, 26, 27, 28	12, 13, 14, 15		22, 23, 24, 25, 26	

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

South Western Accounting Chapter 3 Answer

Wenbin Ji



South Western Accounting Chapter 3 Answer:

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