

CHAPTER 3 Adjusting the Accounts

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Short Exercises	The Do!	Exercises	Problems
1. Explain the normal levels of accounting and the reasons for adjusting entries.	1, 2, 3, 4, 5, 6, 7, 8, 10	1, 2, 3	1	1, 2, 3, 4, 5, 10, 11	
2. Prepare adjusting entries for depreciation.	9, 10, 11, 12, 13, 15, 16, 18, 20, 21, 22	4, 5, 6, 7, 8, 10	2	6, 7, 8, 9, 10, 11, 12, 13, 15, 16, 18, 20, 21, 22	1A, 2A, 3A, 4A, 5A, 6A, 7A, 8A
3. Prepare adjusting entries for accruals.	9, 14, 15, 16, 17, 18, 19, 20, 21, 22	11, 12, 13	3	6, 7, 8, 9, 10, 11, 12, 13, 15, 16, 18, 20, 21, 22	1A, 2A, 3A, 4A, 5A, 6A, 7A, 8A
4. Classify the entries and prepare all the adjusting journal entries.	21	8, 10	4	12, 13, 14, 15, 16	1A, 2A, 3A, 4A, 5A, 6A
4B. Prepare adjusting entries for the alternative treatment of depreciation.	12	13		16, 17	8A
4C. Discuss Research reporting concepts.	20, 24, 25, 26, 27, 28	14, 15, 16, 17		18, 19, 20, 21, 22	

*Notes: (1) Questions, Exercises, and Problems relate to material contained in the appendices to the chapter.

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