

ANSWERS TO QUESTIONS

1. Examples are:
 - (a) Payment of an accounts payable.
 - (b) Collection of an accounts receivable from a customer.
 - (c) Transfer of an accounts payable to a note payable.
2. Transactions (a), (b), (d) are considered business transactions and are recorded in the accounting records because a change in assets, liabilities, or owners'/stockholders' equity has been effected as a result of a transfer of values from one party to another. Transactions (c) and (e) are not business transactions because a transfer of values has not resulted, nor can the event be considered financial in nature and capable of being expressed in terms of money.
3. Transaction (a): Accounts Receivable (debit), Service Revenue (credit).
Transaction (b): Cash (debit), Accounts Receivable (credit).
Transaction (c): Office Supplies (debit), Accounts Payable (credit).
Transaction (d): Freight Out (debit), Cash (credit).
4. Revenue and expense accounts are referred to as temporary or nominal accounts because each period they are closed out to Income Summary in the closing process. Their balances are reduced to zero at the end of the accounting period; therefore, the term temporary or nominal is given to these accounts.
5. Andrea is not correct. The double-entry system means that for every debit amount there must be a credit amount and vice-versa. At least two accounts are affected. It does not mean that each transaction must be recorded twice.
6. Although it is not absolutely necessary that a trial balance be taken periodically, it is customary and desirable. The trial balance accomplishes two principal purposes:
 - (1) It tests the accuracy of the entries in that it proves that debits and credits of an equal amount are in the ledger.
 - (2) It provides a list of ledger accounts and their balances which may be used in preparing the financial statements and in supplying financial data about the concern.
7.
 - (a) Real account; balance sheet.
 - (b) Real account; balance sheet.
 - (c) Inventory is generally considered a real account appearing on the balance sheet. It has the elements of a nominal account when the periodic inventory system is used. It may appear on the income statement when the multiple-step format is used under a periodic inventory system.
 - (d) Real account; balance sheet.
 - (e) Real account; balance sheet.
 - (f) Nominal account; income statement.
 - (g) Nominal account; income statement.
 - (h) Real account; balance sheet.
8. At December 31, the three days' wages due to the employees represent a current liability. The related expense must be recorded in this period to properly reflect the expense incurred.

Intermediate Accounting Solutions Chapter 3

Donald E. Kieso, Jerry J. Weygandt



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Solutions Manual Spiceland, Spiceland-Sepe,2000-04 Journal of Accountancy ,1952

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Canadian Books in Print ,1994 **The Publishers' Trade List Annual** ,1985

Intermediate Accounting Solutions Chapter 3: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Intermediate Accounting Solutions Chapter 3 : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Pape, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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