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P5-1A P5-2A P5-1B P5-2B P5-4A P5-4B E5-11 3. Explain the recording of sales revenues under a perpetual inventory system. Q5-10 Q5-11 BE5-2 E5-5 BE5-3 P5-1A DI5-2 P5-2A E5-3 P5-4A P5-1B P5-2B P5-4B Q5-9 E5-11 4. Explain the steps in the accounting cycle for a merchandising company. Q5-1 Q5-13 Q5-12 Q5-14 BE5-5 BE5-6 DI5-3

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**jectives and End-of-Chapter Exercises and Problems
Learning Objective Knowledge Comprehension
Application Analysis Synthesis Evaluation 1. Identify the
major characteristics of a corporation. ... P11-3A P11-6A
P11-1B P11-3B E11-12 3. Explain the accounting for
treasury shares. Q11-12 BE11-5 Q11-13 Q11-14 E11-11
DI11-4 E11-5 E11-7 E11-9 P11-2A ...**

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Accounting for Merchandising Operations ASSIGNMENT
CLASSIFICATION TABLE Study Objectives Questions
Brief Exercises Do It! Exercises A Problems B Problems**

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***1. Identify the differences between service and merchandising companies. 2, 3, 4 1 1 *2.**

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Problem Number Description Difficulty Level Time

Allotted ... E4-19 P4-1A P4-4A P4-5A P4-1B P4-4B P4-5B

3. Describe the content and purpose of a post-closing trial balance. Q4-8 ... 3. The amount shown in the adjusted trial balance column for an account equals the account

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1B Prepare adjusting entries, post to ledger accounts, ...

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ADJUSTING THE ACCOUNTS Number LO BT Difficulty
Time (min.) ... Learning Objectives and End-of-Chapter
Exercises and Problems Learning Objective Knowledge
Comprehension Application Analysis Synthesis
Evaluation**

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ch03 - CHAPTER 3 Adjusting the Accounts ASSIGNMENT

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Chapter 3 B Solutions - PROBLEM SET B Problem 3-1B(10 ...

PROBLEM 3-3A (a) Sept. 30 Accounts Receivable 200. Commission Revenue 200. 30 Rent Expense 600. Prepaid Rent 600. 30 Supplies Expense 200. Supplies 200. 30 Depreciation Expense 850. Accum. Depreciation—Equipment 850. 30 Interest Expense 50. Interest Payable 50. 30 Unearned Rent 400.

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University. CHAPTER 3 Adjusting the Accounts
ASSIGNMENT CLASSIFICATION TABLE Brief Exercises
A Problems B Problems Study Objectives *1. Explain the

PROBLEM 3-1A

PROBLEM 3-1B (Continued) Accounts Payable No. 201
Date Explanation Ref. Debit Credit Balance 2014 June 30
Balance 4,500 30 Adjusting J3 150 4,650 Unearned
Service Revenue No. 209 Date Explanation Ref. Debit
Credit Balance 2014 June 30 30 Balance Adjusting J3

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LEARNING OBJECTIVE) Learning Objectives Brief Exercises Exercises Problems 1. Understand basic accounting terminology.

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