

PROBLEM SET B

Problem 3-1B (15 minutes)

- | | | | |
|-------|-------|-------|--------|
| 1. E. | 4. C. | 7. F. | 10. L. |
| 2. H. | 5. D. | 8. L. | 11. A. |
| 3. G. | 6. B. | 9. F. | 12. B. |

Problem 3-2B (30 minutes)

Part 1

Adjustment (a)			
Oct. 31	Office Supplies Expense.....	3,450	
	Office Supplies.....		3,450
	<i>To record cost of supplies used (\$500 + \$3,650 - \$700).</i>		

Adjustment (b)			
31	Insurance Expense.....	2,365	
	Prepaid Insurance.....		2,365
	<i>To record annual insurance coverage cost.</i>		

Policy	Cost per Month		Months Active in 2005	2005 Expense
A	\$135	(\$3,600/24 mo.)	12	\$1,500
B	100	(\$3,600/36 mo.)	7	700
C	55	(\$660 / 12 mo.)	2	110
Total				\$2,310

Adjustment (c)			
31	Salaries Expense.....	800	
	Salaries Payable.....		800
	<i>To record accrued but unpaid wages (7 day x \$800).</i>		

Adjustment (d)			
31	Depreciation Expense—Building.....	5,400	
	Accumulated Depreciation—Building.....		5,400
	<i>To record annual depreciation [(\$155,000 - \$20,000) / 25 years = \$5,400].</i>		

Problem 3 1b Kieso

**Jerry J. Weygandt, Donald E. Kieso, Paul
D. Kimmel**

Problem 3 1b Kieso:

Financial Accounting, Working Papers Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-18 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together **Working Papers to Accompany Financial Accounting, 8e** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-01-18 These are the Working Papers to accompany Financial Accounting 8th Edition Financial Accounting 8th Edition by Weygandt Kimmel Kieso provides students with a clear introduction to financial accounting that is full of real world and relevant examples to students lives The Team for Success authors understand where students struggle in this course and have developed a learning system that illustrates the accounting cycle and key transactions while giving them the tools to apply their learning through sample exercises throughout the chapter By expanding coverage of IFRS this edition keeps students at the forefront of global issues that impact their future careers in business and accounting Accounting Principles, Working Papers | Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-09-21 Weygandt s Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives **Working Papers Chapters 1-7 to accompany Accounting Principles** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2007-01-16 This engaging book lays the foundation for readers to succeed on the CPA exam and ultimately in their professional practice The new edition continues to reflect the conversational style and clarity that has made this a leader in the market It explores the key concepts and principles while using the PepsiCo financial statement to clearly show how the information is applied in the real world The book has also been updated with the latest data as to reflect today s business environment Financial Accounting, Solving Financial Accounting Problems Using Lotus 1-2-3 and Excel for Windows Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2002-06-25 Available Now Get the Study Guide designed to ensure your success in Financial Accounting This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback Accounting Principles, , Solving Accounting Principles Problems Using Excel

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