

# CHAPTER 3

## ADJUSTING THE ACCOUNTS

### SUMMARY OF QUESTIONS BY STUDY OBJECTIVES AND BLOOM'S TAXONOMY

| Item                             | SO | BT | Item | SO | BT | Item | SO | BT | Item              | SO | BT | Item               | SO | BT |
|----------------------------------|----|----|------|----|----|------|----|----|-------------------|----|----|--------------------|----|----|
| <b>True-False Statements</b>     |    |    |      |    |    |      |    |    |                   |    |    |                    |    |    |
| 1.                               | 1  | C  | 9.   | 2  | C  | 17.  | 5  | C  | 25.               | 5  | K  | <sup>**</sup> 33.  | 3  | K  |
| 2.                               | 1  | K  | 10.  | 2  | K  | 18.  | 5  | K  | 26.               | 6  | K  | <sup>**</sup> 34.  | 5  | K  |
| 3.                               | 1  | K  | 11.  | 3  | C  | 19.  | 5  | C  | 27.               | 7  | K  | <sup>**</sup> 35.  | 6  | K  |
| 4.                               | 1  | C  | 12.  | 3  | K  | 20.  | 5  | C  | <sup>**</sup> 28. | 8  | C  | <sup>**</sup> 36.  | 7  | K  |
| 5.                               | 1  | K  | 13.  | 3  | K  | 21.  | 5  | C  | <sup>**</sup> 29. | 8  | C  | <sup>**</sup> 37.  | 8  | C  |
| 6.                               | 2  | C  | 14.  | 3  | K  | 22.  | 5  | K  | <sup>**</sup> 30. | 8  | C  |                    |    |    |
| 7.                               | 2  | K  | 15.  | 4  | C  | 23.  | 5  | K  | <sup>**</sup> 31. | 2  | K  |                    |    |    |
| 8.                               | 2  | K  | 16.  | 4  | K  | 24.  | 5  | C  | <sup>**</sup> 32. | 3  | K  |                    |    |    |
| <b>Multiple Choice Questions</b> |    |    |      |    |    |      |    |    |                   |    |    |                    |    |    |
| 38.                              | 1  | K  | 63.  | 2  | AP | 88.  | 5  | AN | 113.              | 5  | AN | 138.               | 6  | AP |
| 39.                              | 1  | K  | 64.  | 2  | AP | 89.  | 5  | AN | 114.              | 5  | AP | 139.               | 7  | K  |
| 40.                              | 1  | K  | 65.  | 3  | K  | 90.  | 5  | K  | 115.              | 5  | AN | 140.               | 7  | K  |
| 41.                              | 1  | C  | 66.  | 3  | C  | 91.  | 5  | K  | 116.              | 5  | AN | 141.               | 7  | K  |
| 42.                              | 1  | K  | 67.  | 3  | C  | 92.  | 5  | C  | 117.              | 5  | AP | 142.               | 7  | C  |
| 43.                              | 1  | K  | 68.  | 3  | K  | 93.  | 5  | C  | 118.              | 5  | AP | <sup>*</sup> 143.  | 8  | C  |
| 44.                              | 1  | C  | 69.  | 3  | C  | 94.  | 5  | AN | 119.              | 5  | AP | <sup>*</sup> 144.  | 8  | C  |
| 45.                              | 1  | C  | 70.  | 3  | C  | 95.  | 5  | K  | 120.              | 5  | C  | <sup>*</sup> 145.  | 8  | AN |
| 46.                              | 1  | C  | 71.  | 3  | C  | 96.  | 5  | AN | 121.              | 5  | C  | <sup>*</sup> 146.  | 8  | AN |
| 47.                              | 1  | K  | 72.  | 3  | C  | 97.  | 5  | C  | 122.              | 5  | AN | <sup>*</sup> 147.  | 8  | AN |
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| 50.                              | 2  | K  | 75.  | 4  | K  | 100. | 5  | K  | 125.              | 6  | C  | <sup>*</sup> 150.  | 2  | K  |
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| 52.                              | 2  | C  | 77.  | 4  | K  | 102. | 5  | C  | 127.              | 6  | AN | <sup>**</sup> 152. | 4  | K  |
| 53.                              | 2  | C  | 78.  | 4  | K  | 103. | 5  | C  | 128.              | 6  | AN | <sup>*</sup> 153.  | 4  | K  |
| 54.                              | 2  | C  | 79.  | 4  | K  | 104. | 5  | K  | 129.              | 6  | C  | <sup>**</sup> 154. | 5  | AP |
| 55.                              | 2  | C  | 80.  | 4  | K  | 105. | 5  | C  | 130.              | 6  | AN | <sup>**</sup> 155. | 6  | AP |
| 56.                              | 2  | C  | 81.  | 4  | C  | 106. | 5  | AN | 131.              | 6  | AN | <sup>*</sup> 156.  | 6  | K  |
| 57.                              | 2  | C  | 82.  | 4  | K  | 107. | 5  | AN | 132.              | 6  | AN | <sup>**</sup> 157. | 6  | AP |
| 58.                              | 2  | K  | 83.  | 4  | AN | 108. | 5  | AN | 133.              | 6  | AP | <sup>*</sup> 158.  | 7  | K  |
| 59.                              | 2  | C  | 84.  | 5  | C  | 109. | 5  | AN | 134.              | 6  | C  | <sup>**</sup> 159. | 7  | K  |
| 60.                              | 2  | C  | 85.  | 5  | C  | 110. | 5  | AN | 135.              | 6  | AN |                    |    |    |
| 61.                              | 2  | C  | 86.  | 5  | K  | 111. | 5  | AN | 136.              | 6  | AP |                    |    |    |
| 62.                              | 2  | AP | 87.  | 5  | K  | 112. | 5  | AP | 137.              | 6  | AP |                    |    |    |

<sup>\*\*</sup> This question also appears in the Study Guide.

<sup>\*</sup> This question also appears in a self-test at the student companion website.

<sup>\*</sup> This question covers a topic in an appendix to the chapter.

# Chapter 3 Notes Adjusting Entries

**John J. Wild, Barbara Chiappetta, Ken  
W. Shaw**

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