

## 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
<b>Total</b>			<b>\$2,310</b>

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**



### **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

*Solving Intermediate Accounting Problems Using Lotus 1-2-3 for Windows*

Donald E. Kieso, Jerry J. Weygandt, 1998-06-19 This handbook is a reference book for the paging industry It aims to provide depth of theoretical understanding Mathematics has been used sparingly and restricted to certain technical sections permitting the non mathematical reader to skip these without losing over comprehension Accounting Principles, , Solving Accounting Principles Problems Using Excel and Lotus 1-2-3 for Windows Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-07-19 Accounting Principles provides the most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field This new edition includes a complete copy of the Land s End Annual Report which the authors have integrated throughout the text New e Business Insights describe how e business technology has expanded the services provided by accountants This book provides glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Accounting Principles Jerry J. Weygandt, 2004 The third edition of Weygandt Kieso Kimmel Trenholm Accounting Principles has been carefully developed with the collaboration of a team of instructors from across the country and builds upon the highly regarded Student Success foundation for which Weygandt has become known over the years The book has been praised by students and instructors across the country for its outstanding visual design its carefully integrated learning and teaching systems and its excellent writing style and clarity of presentation these key elements have been further enhanced in the third edition This edition also includes enriched problem material and an enhanced technology package to provide students with the most complete learning experience possible and instructors with unparalleled flexibility in course delivery This flexibility extends to various packaging options available with the third edition Weygandt Accounting Principles is the ideal book for both accounting and general business students at the introductory level It promises to provide these students with the most engaging and complete coverage of the basic principles of accounting and most importantly how accounting relates to the world of business **Managerial Accounting, Working Papers** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2002-01-30 Presents important analytical tools to decision making Strong real world application Emphasis on critical thinking and managerial decision making **Financial Accounting, Self-Study Problems/Solutions Book** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text **Accounting Principles, Chapters 1-13** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2004-02-16 Get a better grade with eGrade Plus Before you buy make sure you are getting the best value and all the learning tools you ll need to succeed in your course If your professor requires eGrade Plus you can purchase it now at no additional cost With this special eGrade Plus package you get the new text no highlighting no missing pages no

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*Forthcoming Books* Rose Army, 1989-09 *Paperbound Books in Print* ,1991

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