

## 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

**Donald E. Kieso, Jerry J. Weygandt**



### **Problem 3 1b Kieso:**

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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 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** 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 food stains

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