

### Intermediate Accounting I – Chapter 3

1. Indicate whether each of the following items is a real or nominal account and whether it appears in the balance sheet or the income statement.

(a) Prepaid Rent	Real account	Balance sheet
(b) Salaries and Wages Payable	Real account	Balance sheet
(c) Inventory	Real account	Balance sheet
(d) Accumulated Depreciation—Equipment	Real account	Balance sheet
(e) Equipment	Real account	Balance sheet
(f) Service Revenue	Nominal account	Income statement
(g) Salaries and Wages Expense	Nominal account	Income statement
(h) Supplies	Real account	Balance sheet

2. Transactions for Mehta Company for the month of May are presented below. Prepare journal entries for each of these transactions. *(If no entry is required, select "No entry" for the account titles and enter 0 for the amounts. Credit account titles are automatically indented when amount is entered. Do not indent manually. Record journal entries in the order presented in the problem.)*

- May 1 Stockholders invests \$3,370 cash in exchange for common stock of Mehta Company.  
 3 Buys equipment on account for \$1,520.  
 13 Pays \$460 to landlord for May rent.  
 21 Bills Noble Corp. \$670 for welding work done.

Date	Account Titles and Explanation	Debit	Credit
May 1	Cash	3370	
	Common Stock		3370
May 3	Equipment	1520	
	Accounts R		1520
May 13	Rent Expense	460	
	Cash		460
May 21	Accounts R	670	
	Service Rev		670

3. Agazzi Repair Shop had the following transactions during the first month of business as a proprietorship. Journalize the transactions. *(If no entry is required, select "No entry" for*

# Intermediate Accounting Chapter 3 Answers

**Thomas R. Dyckman, Roland E.  
Dukes, Charles Joseph Davis**



### **Intermediate Accounting Chapter 3 Answers:**

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Young, 2008-10-28 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years     *Intermediate Accounting* Glenn A.

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