

## CHAPTER 3

### Adjusting the Accounts

#### SOLUTIONS TO BRIEF EXERCISES

##### BRIEF EXERCISE 3.1

Transaction	a. Cash	b. Accrual
1. Collected \$550 cash from customers for services provided in May.	+\$550	+\$550
2. Billed customers \$725 for services provided in May.	0	+725
3. Received \$350 from customers for services to be provided in June.	+350	0
4. Purchased \$250 of supplies on account. All of the supplies were used in May but were paid for in June.	0	-250
Profit	<u>\$900</u>	<u>\$1,025</u>

##### BRIEF EXERCISE 3.3

	a. Balance sheet <u>account</u>	b. Balance sheet account <u>Overstated or Understated</u>
1.	Supplies	Overstated
2.	Accounts Receivable	Understated
3.	Interest Payable	Understated
4.	Unearned Revenue	Overstated

# Chapter 3 Accounting Test

**Liying Dong**



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## The Enigmatic Realm of **Chapter 3 Accounting Test**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing in short supply of extraordinary. Within the captivating pages of **Chapter 3 Accounting Test** a literary masterpiece penned with a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of those that partake in its reading experience.

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