

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 Expens	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*

Accounting Chapter Test Answers

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Dukes, Charles Joseph Davis**

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