

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 3.1

- (a) **Prepaid Insurance**—to recognize insurance expired during the period.
- (b) **Depreciation Expense**—to account for the depreciation that has occurred on the asset during the period.
- (c) **Unearned Service Revenue**—to record revenue earned for which the performance obligation is satisfied.
- (d) **Interest Payable**—to recognize interest accrued but unpaid on notes payable.

LO1 BT: C Difficulty: Easy TOT: 4 min. AACSB: None AICPA FC: Measurement analysis and interpretation

BRIEF EXERCISE 3.2

(a)		(b)
Item	Type of Adjustment	Account Balances before Adjustment
1.	Prepaid Expenses	Assets Overstated Expenses Understated
2.	Accrued Revenues	Assets Understated Revenues Understated
3.	Accrued Expenses	Expenses Understated Liabilities Understated
4.	Unearned Revenues	Liabilities Overstated Revenues Understated

LO1, 2 BT: AN Difficulty: Moderate TOT: 8 min. AACSB: Analytic AICPA FC: Measurement analysis and interpretation

BRIEF EXERCISE 3.3

Dec. 31 **Supplies Expense** 4,600
 Supplies (\$6,700 – \$2,100) 4,600

Supplies			Supplies Expense	
6,700	12/31	4,600	12/31	4,600
12/31 Bal. 2,100				

(\$6,700 – \$2,100 = \$4,600) (Beg. supp. bal. – End. supp. bal. = Supp. exp.)

LO2 BT: AP Difficulty: Easy TOT: 4 min. AACSB: Analytic AICPA FC: Reporting

Solutions To Brief Exercises 3

**Jerry J. Weygandt, Paul D. Kimmel, Jill E.
Mitchell**



Solutions To Brief Exercises 3:

Number Theory Kuldeep Singh, 2020-10-08 Number theory is one of the oldest branches of mathematics that is primarily concerned with positive integers. While it has long been studied for its beauty and elegance as a branch of pure mathematics, it has seen a resurgence in recent years with the advent of the digital world for its modern applications in both computer science and cryptography. *Number Theory Step by Step* is an undergraduate level introduction to number theory that assumes no prior knowledge but works to gradually increase the reader's confidence and ability to tackle more difficult material. The strength of the text is in its large number of examples and the step by step explanation of each topic as it is introduced to help aid understanding the abstract mathematics of number theory. It is compiled in such a way that allows self study with explicit solutions to all the set of problems freely available online via the companion website. Punctuating the text are short and engaging historical profiles that add context for the topics covered and provide a dynamic background for the subject matter.

Maths Handbook & Study Guide Grade 10 Kevin Smith, 2017-11-01 The Maths Handbook Study Guide is a comprehensive reference book and set of notes that covers everything in one book. The book is written in a clear, simple, visual and logical manner. The colour coding facilitates explanations, definitions, formulas, recaps of previous work, hints and ideas. It is easy to read, easy to understand, and it is easy to apply what has been learnt. It works in conjunction with all other Maths books. It is a welcome addition to the Handbook and Study Guide series. The Maths Handbook and Study Guide demystifies Maths and helps students to reach their potential in this challenging subject. The sub title of the book is Maths Made Easy and this is what it aims to do. Kevin ensures that his work is up to date at all times and that it is suitable for IEB and National Curriculum students. There are exercises in the front of the book and solutions to problems at the back.

Functions Modeling Change Eric Connally, Deborah Hughes-Hallett, Andrew M. Gleason, 2019-02-20 An accessible Precalculus text with concepts, examples and problems. The sixth edition of *Functions Modeling Change: A Preparation for Calculus* helps students establish a foundation for studying Calculus. The text covers key Precalculus topics, examples and problems. Chapters examine linear, quadratic, logarithmic, exponential, polynomial and rational functions. They also explore trigonometry and trigonometric Identities, plus vectors and matrices. The end of each chapter offers details on how students can strengthen their knowledge about the topics covered.

GO TO Objective NEET 2021 Biology Guide 8th Edition Disha Experts, **Foundation Course in Mathematics with Case Study Approach for JEE/ Olympiad Class 9 - 5th Edition** Disha Experts, 2020-07-01 Foundation Mathematics for IIT JEE Olympiad Class 9 is the thoroughly revised and updated 4th edition. 2 colour of the comprehensive book for class 9 students who aspire to become Engineers. The book goes for a complete makeover to 2 colour from B/W so as to make it more reader friendly. The theoretical concepts in the book are accompanied by Illustrations, Check Points, Do You Know, Idea Box and Knowledge Enhancer. The book has in total 1530 questions divided into 4 levels of fully solved exercises which are graded as per their level of difficulty. Exercise 1 FIB True

False Matching Very Short Short and Long Answer Type Questions Exercise 2 Textbook Exemplar and HOTS Questions Exercise 3 4 MCQs 1 Correct MCQs 1 Correct Passage Assertion Reason Multiple Matching and Integer Type Questions The book adheres to the latest syllabus set by the NCERT going beyond by incorporating those topics which will assist the students scale up in the next classes to achieve their academic dreams of Engineering These topics are separately highlighted as Connecting Topics and an exercise is developed on the same

Financial and Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-11-17 Financial and Managerial Accounting 4th Edition provides students with a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business Through a focus on accounting transactions real world industry examples and robust assessment students develop a solid understanding of how to apply accounting principles and techniques in practice By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level Financial and Managerial Accounting ensures students are more engaged and better prepared for careers as professionals in the modern business world

Fundamentals of Investment Appraisal Martina Röhrich, 2010-10-01 How to make sound investment decisions This book is based on long term experience with students especially at the School of International Business of Bremen University of Applied Sciences For a better understanding a case study is constructed to illustrate all methods discussed Written in an easily understood style it focuses on the reality of student life as well as of practitioners The goal of the book is to pace a sure way through the variety of methods Mathematical basics are specifically explained in detail This book shows clearly why there are different methods in investment appraisal and on where to focus in a given situation As all methods are introduced by the same case study it is easy to compare and evaluate the results The statements in the text are further consolidated by abstracts and evaluations of each of the methods Exercises with extensive solutions will lead to the confidence which is necessary for an ease of handling the investment appraisal techniques and for a good preparation for students exams German and international students at universities and other institutions of higher education will find this book an excellent systematic preparation for their exams It is also directed toward members of the general public who need expert guidance in making professional investment decisions Due to the increasing mobility of students and the internationalisation of many economic or business curricula not only do German students tend to study more abroad but also foreign students tend to study more in Germany In German universities the number of courses in the English language is also increasing That is why I have written this text in English A companion volume in German entitled Grundlagen der Investitionsrechnung Eine Darstellung anhand einer Fallstudie is also available In both textbooks the pages are constructed identically Using both textbooks simultaneously will help those students who still lack the necessary business vocabulary in the respective language to reasonably follow a class in English or German This book clearly closes an existing gap in the literature This is the first book in English about capital expenditure budgeting in the sense as it is usually taught in German

higher education institutions As a result international students now have literature covering the contents of a course in investment appraisal in the form of an easy to read case study with easily understood graphics and notations **(Free Sample) GO TO Objective NEET Chemistry Guide with DPP & CPP Sheets 9th Edition** Disha Experts,2021-10-07 The thoroughly revised updated 9th Edition of Go To Objective NEET Chemistry is developed on the objective pattern following the chapter plan as per the NCERT books of class 11 and 12 The book has been rebranded as GO TO keeping the spirit with which this edition has been designed The complete book has contains 31 Chapters In the new structure the book is completely revamped with every chapter divided into 2 4 Topics Each Topic contains Study Notes along with a DPP Daily Practice Problem of 15 20 MCQs This is followed by a Revision Concept Map at the end of each chapter The theory is followed by a set of 2 Exercises for practice The first exercise is based on Concepts Application It also covers NCERT based questions This is followed by Exemplar past 8 year NEET 2013 2021 questions In the end of the chapter a CPP Chapter Practice Problem Sheet of 45 Quality MCQs is provided The solutions to all the questions have been provided immediately at the end of each chapter *GO TO Objective NEET 2021 Physics Guide 8th Edition* Disha Experts, *Princeton Review MCAT Biochemistry Review, 3rd Edition* The Princeton Review,2025-11-04 Everything students need to know to succeed on the Biochemistry portions of the MCAT exam Medical College Admission Test including access to 3 full length practice tests With in depth coverage of MCAT biochemistry topics The Princeton Review MCAT Biochemistry Review helps you practice your way to excellence featuring everything you need for a high score In depth content review of MCAT biochemistry topics 3 full length online practice tests with detailed answer explanations and score reports Test taking strategies geared toward biochemistry mastery Bulleted chapter summaries for quick review Full color illustrations diagrams and tables End of chapter drills and explanations plus MCAT style passages and questions 3 scholarly journal articles with exercises to strengthen your critical analysis Extensive reference glossary The Princeton Review MCAT Biochemistry Review covers Biochemistry Strategy Thermodynamics and Kinetics Acid Base Chemistry Amino Acids and Proteins Carbohydrates Carbohydrate Metabolism Lipids Nucleic Acids **Exercise Book of Statistical Inference** Francesca Gasperoni,Francesca Ieva,Anna Maria Paganoni,2025-05-21 This book was created with the goal of helping students transition from the theoretical and methodological concepts of statistical inference to their implementation on a computer The first part of the book is primarily focused on exercises to be solved with pen and paper so that students can apply knowledge derived from lemmas and theorems while the second part consists of labs which involve both the manual implementation of algorithms and the learning of built in tools for efficient analysis of datasets derived from real world problems To optimize the understanding of the topics developed and to guide the reader through their studies the book is organized into chapters each of which includes an introductory section that reviews the theoretical foundations of statistical inference followed by a second part with exercises each accompanied by a comprehensive solution on paper and when appropriate using software This book is aimed

at undergraduate students in Statistics Mathematics Engineering and for graduate level courses in Data Science [GO TO Objective NEET 2021 Chemistry Guide 8th Edition](#) Disha Experts, [Bookseller's catalogues](#) Thornton J. and son, 1883

Survey of Accounting Paul D. Kimmel, Jerry J. Weygandt, 2019-12-12 Kimmel Survey of Accounting 2nd edition provides future business professionals with a practical introduction to financial and managerial accounting without the use of debits and credits With its unique focus on building students decision making skills and emphasis on financial statements Survey of Accounting provides students with the foundational accounting knowledge required to understand how these concepts are relevant to their everyday lives and future careers Grounded in the Kimmel and Weygandt family of products this new edition presents a fresh introduction to accounting through various practice opportunities real world industry examples and discussions on cutting edge topics to engage today's students *An elementary text-book of mechanics. [With] Solutions of problems* Richard Wormell (Science teacher), 1892 *Practical Numerical Mathematics With Matlab: A Workbook And Solutions* Myron Mike Sussman, 2021-07-28 This workbook is intended for advanced undergraduate or beginning graduate students as a supplement to a traditional course in numerical mathematics and as preparation for independent research involving numerical mathematics Upon completion of this workbook students will have a working knowledge of MATLAB programming they will have themselves programmed algorithms encountered in classwork and textbooks and they will know how to check and verify their own programs against hand calculations and by reference to theoretical results special polynomial solutions and other specialized solutions No previous programming experience with MATLAB is necessary

Circuit Analysis II Steven T. Karris, 2003 Designed for use in a second course in circuit analysis this text engages a full spectrum of circuit analysis related subjects ranging from the most abstract to the most practical Featured are methods of expressing signals in terms of the elementary functions an introduction to second order circuits and several examples of analysing electric circuits using Laplace transformation methods Though not written explicitly to be used with MATLAB this text provides many useful tips and strategies for MATLAB allowing students to get the most out of the popular program All of the information provided is designed to be covered in one semester or two quarters **NCERT Solutions - Social Science for Class 10th** Gajendra Singh, Gurudarshan Singh, 2014-01-01 Keeping in mind the immense importance and significance of the NCERT Textbooks for a student Arihant has come up with a unique book containing only and all Question Answers of NCERT Textbook based questions This book has been designed for the students studying in Class X following the NCERT Textbook of Social Science The present book has been divided into two parts according to the syllabi of Social Science Term I and Term II further divided into History Geography Political Science and Economics sections This book has been worked out with an aim of overall development of the students in such a way that it will help students define the way how to write the answers of the textbook based questions This book has answer to each every question covered in the chapters of the textbook for Class X Social Science Also each chapter in the book begins with a summary of the chapter which will help in effective

understanding of the theme of the chapter and to make sure that the students will be able to answer all popular questions concerned to a particular chapter whether it is Long Answer Type or Short Answer Type Question The curriculum for Disaster Management has been covered at the end of the book with necessary theoretical content and solved textbook questions The book has been designed systematically in the simplest manner for easy comprehension of the chapters and their themes As the book has been designed strictly according to the NCERT Textbook of Social Science for Class X and provides a thorough and complete coverage of the textbook based questions it for sure will help the Class X students in an effective way for Social Science Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts

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