

CHAPTER 3 THE ACCOUNTING CYCLE: CAPTURING ECONOMIC EVENTS

OVERVIEW OF BRIEF EXERCISES, EXERCISES, PROBLEMS, AND CRITICAL THINKING CASES

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 3.1	The accounting cycle	1, 2, 5, 9, 10	Analysis
B. Ex. 3.2	Recording transactions	3–5	Analysis
B. Ex. 3.3	Recording transactions	7, 8	Analysis
B. Ex. 3.4	Debit and credit rules	3, 8	Analysis
B. Ex. 3.5	Changes in retained earnings	3, 6	Analysis
B. Ex. 3.6	Realization and matching principles	6, 7	Analysis
B. Ex. 3.7	Revenue realization	6, 7	Analysis, judgment
B. Ex. 3.8	Expense recognition	6, 7	Analysis, judgment
B. Ex. 3.9	Revenue realization	6, 7	Analysis
B. Ex. 3.10	Matching principle	6, 7	Analysis

Exercises	Topic	Learning Objectives	Skills
3.1	Accounting terminology	1–10	Analysis
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Daniela Niemeyer



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