

## 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

**Arturo Cuomo**



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