

PROBLEM SET B

Problem 3-1B (15 minutes)

- | | | | |
|-------|-------|-------|--------|
| 1. E. | 4. C. | 7. F. | 10. L. |
| 2. H. | 5. D. | 8. L. | 11. A. |
| 3. G. | 6. B. | 9. F. | 12. B. |

Problem 3-2B (30 minutes)

Part 1

Adjustment (a)			
Oct. 31	Office Supplies Expense.....	3,450	
	Office Supplies.....		3,450
	<i>To record cost of supplies used (\$500 + \$3,650 - \$700).</i>		

Adjustment (b)			
31	Insurance Expense.....	2,365	
	Prepaid Insurance.....		2,365
	<i>To record annual insurance coverage cost.</i>		

Policy	Cost per Month		Months Active in 2005	2005 Expense
A	\$135	(\$3,600/24 mo.)	12	\$1,500
B	100	(\$3,600/36 mo.)	7	700
C	55	(\$660 / 12 mo.)	2	110
Total				\$2,310

Adjustment (c)			
31	Salaries Expense.....	800	
	Salaries Payable.....		800
	<i>To record accrued but unpaid wages (7 day x \$800).</i>		

Adjustment (d)			
31	Depreciation Expense—Building.....	5,400	
	Accumulated Depreciation—Building.....		5,400
	<i>To record annual depreciation [(\$155,000 - \$20,000) / 25 years = \$5,400].</i>		

Problem 3 1b Kieso

**Jerry J. Weygandt, Donald E. Kieso, Paul
D. Kimmel**

Problem 3 1b Kieso:

Problem 3 1b Kieso Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Problem 3 1b Kieso**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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