

## 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

**Hongru Du**



## **Chapter 3 Accounting Test:**

## Unveiling the Magic of Words: A Review of "**Chapter 3 Accounting Test**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Chapter 3 Accounting Test**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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