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Chapter 3: The Accounting Cycle. Search for: Exercises: Chapter 3. ... Exercise G

Using your answer for the previous exercise, prepare a trial balance.

Assume the date of the trial balance is March 31. Problems. Problem A The transactions of Lightning Package Delivery Company for March follow:

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Exercises: Chapter 3 | Principles of Accounting I

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3-5 Questions Chapter 3 (Continued)

*13. In the adjusting entry for an unearned revenue, a liability is debited

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and a revenue is credited. *14. Asset and revenue. An asset would be debited and a revenue would be credited. *15. An expense is debited and a liability is credited. *16.

CHAPTER 3

Cost of goods available: Date of Invoice
No. Units Unit Cost Total Cost Jan. 2

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1,200 \$3.00 \$ 3,600 Jan. 10 600 3.20
1,920 Jan. 18 1,000 3.30 3,300 Jan. 23
1,300 3.40 4,420 Jan. 28 1,600 3.50
5,600 Total Available 5,700 \$18,840
Average costper unit = $\$18,840 \div 5,700$
= $\$3.31$ Cost of inventory Jan.31 =
1,000 X $\$3.31$ = $\$3,310$ (b) Assuming
costs ...

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(3) Consistency requires that accountable events receive the same accounting treatment from accounting period to accounting period. The cash receipts and disbursements method permits manipulation of the timing of revenues and expenses and may result

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in treatments which are not consistent, detracting from the usefulness of comparative statements.

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Problems - Chapter 3: Income Measurement. Account Types. Typical financial statement accounts with debit/credit rules and disclosure conventions

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