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1. Chapter 3 Adjusting Accounts and Preparing Financial Statements QUESTIONS 1. The cash basis of accounting reports revenues when cash is received while the accrual basis reports revenues when they are earned.

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Solutions to Questions 3-1 By definition, manufacturing overhead consists of costs that cannot be practically traced to products or jobs. Therefore, if these costs are to be assigned to products or jobs, they must be allocated rather than traced.

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3-1 CHAPTER 3 Adjusting the Accounts ASSIGNMENT CLASSIFICATION TABLE ... Explain the accrual basis of accounting. Q3-2 Q3-3 Q3-4 Q3-5 E3-3 E3-10 E3-2 * 3. Explain the reasons for adjusting entries. Q3-6 Q3-7 BE3-1 * 4. Identify the major types of adjusting entries. ... 3-6 SOLUTIONS TO BRIEF EXERCISES BRIEF EXERCISE 3-1 (a) Prepaid Insurance ...

CHAPTER 3

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Chapter 4

Solutions Manual, Chapter 2 1 Chapter 2 Managerial Accounting and Cost Concepts Solutions to Questions 2-1 The three major elements of product costs in a manufacturing company are direct materials, direct labor, and manufacturing overhead. 2-2 a. Direct materials are an integral part of a finished product and their costs can be

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