

INTERMEDIATE ACCOUNTING 1

1. Entity A needs guidance in accounting for its inventories. Entity A should refer to which of the following?
 - a. PAS 1
 - b. PAS 2**
 - c. PAS 7
 - d. PAS 8

2. The debit side of a trial balance totals P800 more than the credit side. Which one of the following errors would fully account for the difference?
 - a. P400 paid for plant maintenance has been correctly entered in the cash book and credited to the plant asset account.
 - b. Discount received P400 has been debited to discount allowed account.**
 - c. A receipt of P800 for commission receivable has been omitted from the records.
 - d. The petty cash balance of P800 has been omitted from the trial balance.

Explanations:

Choice (a)

SHOULD BE	
Dr.	Cr.
Cash	(400)
Repairs and maintenance expense	400
Balance	-

ENTRY MADE	
Dr.	Cr.
Cash	(400)
Plant asset	(400)
Balance	(800)

Net effect: Total debits less than total credits by 800.

Choice (b)

SHOULD BE	
Dr.	Cr.
Cash	(600)
Purchases	1,000
Purchase discount	400
Balance	400

ENTRY MADE	
Dr.	Cr.
Cash	(600)
Purchases	1,000
Sales discount	400
Balance	800

Net effect: Total debits *more than* total credits by 800.

Choice (c)

SHOULD BE	
Dr.	Cr.
Cash	800
Commission receivable	(800)
Balance	-

ENTRY MADE	
Dr.	Cr.
Cash	
Commission receivable	(800)
Balance	(800)

Net effect: Total debits less than total credits by 800.

Choice (d)

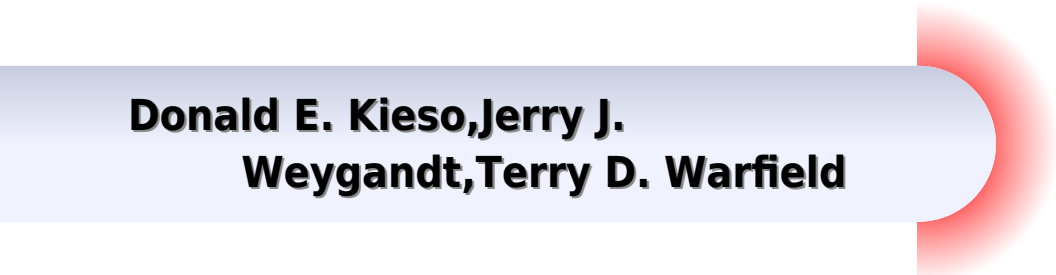
SHOULD BE	
Dr.	Cr.
Petty cash	800
Some other account with credit balance	800
Balance	800

ENTRY MADE	
Dr.	Cr.
Petty cash	-
Some other account with cr. bal.	800
Balance	800

Net effect: Total debits less than total credits by 800.

Answers To Intermediate Accounting Problems

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Answers To Intermediate Accounting Problems:

Intermediate Accounting, , Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-16 INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and thirteen best selling editions the text has built a reputation for accuracy comprehensiveness and student success The Fourteenth Edition maintains the qualities for which the text is globally recognized and continues to be your students gateway to the profession Volume I is comprised of Chapters 1 14 Each study guide chapter is comprised of a detailed chapter review demonstration problems true false multiple choice matching questions and comprehensive exercises This book is a bound paperback with three hole punches for convenient storage in a binder **Wiley CPA Exam Review 2009** Patrick R. Delaney, O. Ray Whittington, 2008-12-03 Contains all current AICPA content requirements in regulation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes **Advances in Accounting Education** Timothy J. Rupert, 2015-01-12 Advances in Accounting Education Teaching and Curriculum Innovations investigates how teaching methods or curricula programs in accounting can be improved Volume 16 examines intelligent online tutoring information literacy in the accounting curriculum and the importance of the foreign corrupt practices act for accounting education **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office, 1967 Includes Part 1 Number 2 Books and Pamphlets Including Serials and Contributions to Periodicals July December **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt s Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years **Intermediate Accounting IFRS** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and

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Intermediate Accounting, Volume 2 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, Bruce J. McConomy, 2019-04-08 Intermediate Accounting 12th Edition Volume 2 continues to be the number one intermediate accounting resource in the Canadian market Viewed as the most reliable resource by accounting students faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition Intermediate Accounting IFRS, International Adaptation DONALD E.. WEYGANDT KIESO (JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Warfield, 2024-10-06 **Intermediate Accounting** Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more **Catalog of Copyright Entries. Part 1. [B] Group 2. Pamphlets, Etc. New Series** Library of Congress. Copyright Office, 1935

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