

ACCT 2301 - Homework 3

1. The accrual principle for revenue recognition states that revenues are recognized when the cash associated with those revenues is received by the company.

a. True
b. False

2. If a company sells a 3-year service (e.g., computer maintenance subscription) to a customer and the customer pays for it entirely up front, the company can recognize the whole amount as revenue.

a. True
b. False

3. Company Y produces and sells chairs (immediately delivered) for \$1.5 million cash in March. Record this transaction using journal entries and T-Accounts. Make sure you show, in parenthesis (i) if the account belongs to assets, liabilities, shareholders' equity, revenues, or expenses, and (ii) if the account balance increases or decreases.

Date	Accounts	Debit	Credit
Mar 31 st (assume)	Cash (A+)	\$1.5 million	
	Revenues (IS, R+, SE+)		\$1.5 million

4. Crediting the expenses account reduces it.

a. True
b. False

5. Crediting the retained earnings account reduces it.

a. True
b. False

6. The retained earnings account is not connected to any income statement accounts. Is this statement true or false? Explain.

This statement is False. The retained earnings account is connected to the income statement through revenues and expenses. Revenues increase retained earnings while expenses decrease retained earnings.

Acct 2301 Solutions Manual

J. David Spiceland



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Vocational-technical Learning Materials Bruce Reinhart, 1974 South Africa International Monetary, International Monetary Fund. Statistics Dept., 2023-07-18 The mission collaborated with SARB to ensure South Africa's monetary data adhered to international standards outlined in the 2016 Monetary and Financial Statistics Manual and Compilation Guide including comprehensive coverage of other depository corporations ODCs sector Accounting Chapters 12-26 Charles T. Horngren, PH.D., MBA, Charles T. Horngren, Walter T. Harrison, 1998-12 Legislative Hearing on H.R. 1911, H.R. 240, H.R. 1263, H.R. 120, H.R. 2274, H.R. 2301, H.R. 2302, H.R. 2345, and H.R. 2329 United States. Congress. House. Committee on Veterans' Affairs. Subcommittee on Economic Opportunity, 2012 GAO Documents United States. General Accounting Office, 1983 Catalog of reports decisions and opinions testimonies and speeches College and University, 1996 United States Reports United States. Supreme Court, John Chandler Bancroft Davis, Henry Putzel, Henry C. Lind, Frank D. Wagner, 1984 **Bulletin of the American Association of Collegiate Registrars**, 1994 Includes proceedings of the association's annual convention Official Reports of the Supreme Court United States. Supreme Court, 1985 Federal Information Sources and Systems, 1984 Includes subject agency and budget indexes **USA CRREL Technical Publications** Cold Regions Research and Engineering Laboratory (U.S.), 1972 *Federal Information Sources & Systems*, **Mergent International Manual**, 2009 *Moody's OTC Industrial Manual*, 1991 Companies traded over the counter or on regional conferences Mergent OTC Unlisted Manual, 2009 **Monthly Catalog of United States Government Publications, Cumulative Index** United States. Superintendent of Documents, 1968 Monthly Catalog of United States Government Publications, 1951 *Catalog. Supplement* Food and Nutrition Information Center (U.S.), 1973 Includes bibliography and indexes subject personal author corporate author title and media index *Annual Department of Defense Bibliography of Logistics Studies and Related Documents* United States. Defense Logistics Studies Information Exchange, 1971

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