

### 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 <sup>st</sup> (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

**United States. General Accounting  
Office**



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**Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22** J. David Spiceland, 2004

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## **Acct 2301 Solutions Manual** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Acct 2301 Solutions Manual**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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