

Accounting Principles Chapter 3 Solutions

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The revenue recognition principle, which states that revenue should be recognized in the accounting period in which it is earned. The matching principle, which states that efforts (expenses) be matched with accomplishments 3. The law firm should recognize the revenue in April.

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3-10 SOLUTIONS TO EXERCISES EXERCISE 3-1 1. True. 2. True. 3. False. Many business transactions affect more than one of these artificial time periods. For example, the purchase of a building affects expenses for many years. 4. True. 5. False. A time period that lasts less than one year, such as monthly or quarterly periods, is called an interim period. 6. False.

CHAPTER 3

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accounting. 1, 2, 3, 4, 5 1 1, 2 2. Explain the building blocks of accounting: ethics, principles, and assumptions. 6, 7, 8, 9, 10 2 3, 4 3. State the accounting equation, and define its components. 11, 12, 13, 22 1, 2, 3, 4, 5, 8 3, 5 5 1A, 2A 4A 4. Analyze the effects of business transactions on the

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Solution manual According to Accounting Principles 8th and 9th Edition , John Wiley & Sons, Inc Book Author : Jerry J. Weygandt, Paul D. Kimmel , Donald E. Kieso _

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NOTATION USED IN CHAPTER 3 SOLUTIONS. SP: Selling price VCU: Variable cost per unit CMU: Contribution margin per unit FC: Fixed costs TOI: Target operating income. 3-1 Cost-volume-profit (CVP) analysis examines the behavior of total revenues, total costs, and operating income as changes occur in the units sold, selling price, variable cost per unit, or fixed costs of a product.

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CHAPTER REVIEW The Account 1. (L.O. 1) An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item.

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