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Ch 3 Problem 3-1A
(part a)
Accrual Example:
Revenue How to
Make a Journal
Entry
Accounting for
Beginners #1 /

Debits and Credits /
Assets = Liabilities
+ Equity2-Chapter
4: Accounting
Equation
Journalizing,
Posting, and
Preparing a Trial
Balance Closing
Entries (Two
Approaches)
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company makes to
identify revenues
and expenses
incurred in the
same periods.
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CLASSIFICATION TABLE (BY TOPIC) Topics
Questions Brief
Exercises Exercises
Problems
Concepts for
Analysis 1. Debt
securities. 1, 2, 3,
13 1 6 (a) Held-to-
maturity. 4, 5 ...

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