

## Chapter 3 Exercises Template

### Chapter 3 Practice offers additional practice

#### Exercise 3-3

- a. Depreciation on the company's equipment for 2015 is computed to be \$18,000.
- b. The Prepaid Insurance account had a \$6,000 debit balance at December 31, 2015, before adjusting for the costs of any expired coverage. An analysis of the company's insurance policies showed that \$1,100 of unexpired insurance coverage remains.
- c. The Office Supplies account had a \$700 debit balance on December 31, 2014; and \$3,480 of office supplies were purchased during the year. The December 31, 2015, physical count showed \$300 of supplies available.
- d. Two-thirds of the work related to \$15,000 of cash received in advance was performed this period.
- e. The Prepaid Insurance account had a \$6,800 debit balance at December 31, 2015, before adjusting for the costs of any expired coverage. An analysis of insurance policies showed that \$5,800 of coverage had expired.
- f. Wage expenses of \$3,200 have been incurred but are not paid as of December 31, 2015.

Prepare adjusting journal entries for the year ended (date of) December 31, 2015, for each of these separate situations. Assume that prepaid expenses are initially recorded in asset accounts. Also assume that fees collected in advance of work are initially recorded as liabilities.

Transaction	General Journal	Debit	Credit
a.	Depreciation Expense Accumulated Depreciation	18000	18000
b.	Insurance Expense Prepaid Insurance	4900	4900
c.	Office supplies expense Office Supplies	3880	3680
d.	Unearned Fee Revenue Fee Revenue	10000	10000
e.	Insurance expense Prepaid Insurance	5800	5600
f.	Wages Expense Wages Payable	3200	3200

# Fordney Chapter 3 Exercise Answers

**Yicheng Fang**



**Fordney Chapter 3 Exercise Answers:**

## Unveiling the Energy of Verbal Artistry: An Emotional Sojourn through **Fordney Chapter 3 Exercise Answers**

In a world inundated with monitors and the cacophony of quick interaction, the profound power and psychological resonance of verbal art usually disappear into obscurity, eclipsed by the constant assault of sound and distractions. Yet, set within the lyrical pages of **Fordney Chapter 3 Exercise Answers**, a fascinating work of fictional brilliance that pulses with organic emotions, lies an remarkable trip waiting to be embarked upon. Penned by way of a virtuoso wordsmith, this magical opus manuals viewers on a psychological odyssey, delicately revealing the latent possible and profound influence stuck within the elaborate internet of language. Within the heart-wrenching expanse with this evocative evaluation, we shall embark upon an introspective exploration of the book is key styles, dissect their captivating publishing model, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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