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ANSWERS TO QUESTIONS 1. (a) Under the time period assumption, an accountant is required to determine the relevance of ... The two generally accepted accounting principles that relate to adjusting the accounts are: ... Questions Chapter 3 (Continued) \*13. In the adjusting entry for an unearned revenue, a liability is debited and a revenue is ...

### **CHAPTER 3**

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ANSWERS TO QUESTIONS 1. No. A worksheet is not a permanent accounting record. The use of a worksheet is an optional step in the accounting cycle. 2. The worksheet is merely a device used to make it easier to prepare adjusting entries and the financial statements. 3. The amount shown in the adjusted trial balance column for an account equals the ...

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