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### **3 Problems**

Problem 3-18 (19:07 minutes) - PowerPoint Handout - Solution - Blank Worksheet .

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## **Forecasting Problem**

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3 question also asks

the student to

calculate the resulting

current and

debt/equity ratios

under each method

and describe which

method shows the

stronger liquidity and

solvency positions.

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MULTIPLE CHOICE

ANSWERS AND

SOLUTIONS3-1: c

Implied capital of the  
partnership

(P90,000/20%)

P450,000 Actual value  
of the partnership (

420,000) Goodwill

P30,000 AQUINO

LOCSIN DAVID HIZON

Capital balances before

Goodwill P252,000

P126,000 P42,000 -

Goodwill to old

partners \_\_18,000

\_\_\_9,000 \_\_\_3,000 \_\_\_-

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Name of Company  
Being Acquired Name  
of Acquiring

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Questions. Does a  
company have to  
maintain accounting  
records? The company  
probably has other  
reporting obligations  
like income tax and

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payroll data. Even though the company is required by law to issue financial statements, it would be useful for business.

### **Chapter 3 Discussion questions -**

### **Accounting 301 with**

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problem illustrates the

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games companies can  
play to choose  
between ...

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3-5 Questions Chapter  
3 (Continued) \*13. In  
the adjusting entry for  
an unearned revenue,  
a liability is debited  
and a revenue is

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credited. \*14. Asset and revenue. An asset would be debited and a revenue would be credited. \*15. An expense is debited and a liability is credited. \*16.

## **CHAPTER 3**

Multiple Choice 1 . A 3 .  
D 5 . B 7 . A 9 . A 11 . A  
13 . B 15 . C 17 . B 19 .  
B Questions 1 .

Callable bonds can.

Why It Matters; 1.1

Explain the Importance

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of Accounting and  
Distinguish between  
Financial and  
Managerial Accounting;  
1.2 Identify Users of  
Accounting Information  
and How They Apply  
Information; 1.3  
Describe Typical  
Accounting Activities  
and the Role  
Accountants Play in ...

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