

CHAPTER 9

SOLUTIONS TO EXERCISES AND PROBLEMS

EXERCISES

E9.1 Identify Appropriate Fund

1. special revenue
2. capital project
3. enterprise
4. agency
5. internal service
6. pension trust
7. agency
8. capital project
9. debt service or general fund
10. general
11. special revenue
12. debt service
13. permanent
14. private-purpose trust

E9.2 Identify Appropriate Fund(s)

1. debt service fund
2. special revenue fund
3. general fund (for transfer to capital projects fund and for processing and receiving the assessments), capital projects fund (for construction activities)
4. general fund (for processing assessments and receiving and distributing money from the assessments), capital projects fund (for construction activities), and (a) debt service fund (for receiving the assessments from the general fund and servicing the debt); (b) agency fund (for processing the assessments, accounting for and servicing the debt)
5. capital projects fund
6. general fund (for transfer of withheld wages), pension trust fund
7. general fund
8. internal service fund
9. general fund
10. general fund
11. general fund (for transfer of withheld wages), agency fund
12. general fund (if museum activities are reported in the general fund), permanent fund
13. investment trust fund

Fund Accounting Exercises And Problems Solutions

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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Problems & Solutions in Advanced Accountancy Volume II, 7th Edition Maheshwari S.N. & Maheshwari S.K.,2009-11-01
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