

# CHAPTER 3

## The Accounting Information System

### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

| Topics                               | Questions           | Brief Exercises         | Exercises             | Problems                          |
|--------------------------------------|---------------------|-------------------------|-----------------------|-----------------------------------|
| 1. Transaction identification.       | 1, 2, 3, 5, 6, 7, 8 | 1, 2                    | 1, 2, 3, 4, 17        | 1                                 |
| 2. Nominal accounts.                 | 4, 7                |                         |                       |                                   |
| 3. Trial balance.                    | 6, 10               |                         | 2, 3, 4               | 1, 2, 7, 8                        |
| 4. Adjusting entries.                | 8, 11, 13, 14       | 3, 4, 5, 6, 7, 8, 9, 10 | 5, 6, 7, 8, 9, 10, 20 | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12 |
| 5. Financial statements.             |                     |                         | 11, 12, 15, 22, 23    | 1, 2, 4, 6                        |
| 6. Closing.                          | 12                  | 11                      | 13, 14, 16            | 1, 4, 9, 10, 12                   |
| 7. Inventory and cost of goods sold. | 9                   |                         | 14, 15                |                                   |
| 8. Comprehensive accounting cycle.   |                     |                         |                       | 1, 2, 6, 12                       |
| *9. Cash vs. Accrual Basis.          | 15, 16, 17          | 12                      | 18, 19                | 11                                |
| *10. Reversing entries.              | 18                  | 13                      | 20                    |                                   |
| *11. Worksheet.                      | 19                  |                         | 21, 22, 23            | 12                                |

\*These topics are dealt with in an Appendix to the Chapter.

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**James Jiambalvo**



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