CHAPTER 3

THE ACCOUNTING INFORMATION SYSTEM

LEARNING OBJECTIVES

- 1. Analyze the effect of transactions on the accounting equation.
- Explain how accounts, debits, and credits are used to record transactions.
- Journalize transactions in the general journal.
- Post transactions to the general ledger.
- Prepare a trial balance.

SUMMARY OF QUESTIONS BY LEARNING OBJECTIVES AND BLOOM'S TAXONOMY

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4.	2	C	8.	3	C	12.	4	K	16.	- 5	C			
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2.	- 1	AN	4.	5	AN	6.	3.4,5	AN						

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