

CHAPTER 3

THE ACCOUNTING INFORMATION SYSTEM

LEARNING OBJECTIVES

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

SUMMARY OF QUESTIONS BY LEARNING OBJECTIVES AND BLOOM'S TAXONOMY

Item	LO	BT	Item	LO	BT	Item	LO	BT	Item	LO	BT
Questions											
1.	1	C	5.	2	C	9.	3,4	C	13.	4	K
2.	1	C	6.	2	C	10.	3,4	C	14.	5	C
3.	1	C	7.	3	C	11.	4	K	15.	5	C
4.	2	C	8.	3	C	12.	4	K	16.	5	C
Brief Exercises											
1.	1	C	4.	2	AP	7.	3	AP	10.	4	AP
2.	1	AN	5.	1,2	AN	8.	3	AP	11.	4	AP
3.	2	AP	6.	3	AP	9.	4	AN	12.	5	AP
Exercises											
1.	1	AN	4.	1,2	AN	7.	1,2,3,4	AN	10.	4,5	AP
2.	1	AN	5.	3	AP	8.	4	AP	11.	5	AP
3.	2	K	6.	3	AP	9.	4	AN	12.	5	AP
Problems: Set A and B											
1.	1	AN	4.	2	K	7.	3,4	AP	10.	5	AP
2.	1	AN	5.	1,2,3	AN	8.	3,4,5	AP	11.	5	AP
3.	2	AP	6.	3	AP	9.	3,4,5	AP	12.	5	AN
Accounting Cycle Review											
1.	3,4,5	AP	2.	3,4,5	AP						
Cases											
1.	1	AP	3.	3,4,5	E	5.	5	S			
2.	1	AN	4.	5	AN	6.	3,4,5	AN			

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web the class 10 science chapter 12 electricity attempts to answer questions like what constitutes electricity what are some of the factors that control or regulate the flow of electricity and how electricity flows in an electric circuit the heating effects of electric current and its applications are also discussed in detail