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

tem	LO	BT	Item	LO	BT	Item	LO	BT	litem	LO	BT	Item	LO	BT
			•			Qu	estic	ns	•			•		
15.	- 1	C	5.	2	C	9.	3.4	C	13.	- 4	K	17.	1,3,4,5	C
2	1	C	6.	2	C	10.	3.4	C	14.	5	C			
3	- 1	C	7.	3	C	11.	4	160	15.	- 5	C			
4.	2	C	8.	3	C	12.	4	K	16.	- 5	C			
42700	- 000					Brief	Exer	cise:	s					
15.	- 1	C	4.	- 2	AP	7.	3	AP	10.	- 4	AP	13.	5	AM
2.	1.	AM	5.	1,2	AM	8.	3	AP	11.	- 4	AP			
3.	- 2	AP	6.	3	AP	9.	- 4	AN	12	- 5	AP			
						E	cercis	es.						
9.0	- 1	AM	4.	1,2	AN	7.	1,2,3,4	AN	10.	4.5	AP	13.	5	AP
2.	1	AN	5.	3	AP	8.	- 4	AP	11.	5	AP	14.	5	AP
3.	2:	K	6.	3	AP.	9.	- 4	AM	12.	- 5	AP	15.	5	AN
					Pre	oblem	s: Set	t A a	nd B					
10.0	- 1	AN	4.	2	K	7.	3,4	AP	10.	5	AP.			
22.	1	AN	5.	1,2,3	AM	8.	3,4,5	AP	11.	5	AP	1		
34.	2	AP	6.	3	AP	9.	3,4,5	AP	12.	- 5	AM			
					Acc	ountin	g Cy	cle R	eview	,				
1.	3,4,5	AP	2.	3.4.5	AP									
							Cases	9-				-		
1.	- 1	AP	3.	3.4.5	E	5.	5	5						
2.	- 1	AN	4.	5	AN	6.	3,4,5	AN						

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