

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 | Item | LO | BT |
|--------------------------------|-------|----|------|-------|----|------|---------|----|------|-----|----|------|---------|----|
| Questions | | | | | | | | | | | | | | |
| 1. | 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 | 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 | 13. | 5 | AN |
| 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 | 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 | AN | 12. | 5 | AP | 15. | 5 | AN |
| 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 | | | | | | |

Chapter 3 The Accounting Information

Scott C. Dulebohn



Chapter 3 The Accounting Information:

Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Barbara Trenholm, Wayne Irvine, Christopher D. Burnley, 2020-04-14 The new eighth edition of *Financial Accounting Tools for Decision Making Canadian Edition* by Kimmel Weygandt Kieso Trenholm Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career The book's unique balanced procedural and conceptual user oriented approach proven pedagogy and breadth of problem material has made *Financial Accounting* the most popular introductory text in Canada This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information

Intermediate Accounting Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version *Fundamentals of Intermediate Accounting* presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more

A Selection of ... Internal Revenue Service Tax Information Publications, 1997

Survey of Accounting Paul D. Kimmel, Jerry J. Weygandt, 2020-08-07 Kimmel *Survey of Accounting* 2nd edition provides future business professionals with a practical introduction to financial and managerial accounting without the use of debits and credits With its unique focus on building students decision making skills and emphasis on financial statements *Survey of Accounting* provides students with the foundational accounting knowledge required to understand how these concepts are relevant to their everyday lives and future careers Grounded in the Kimmel and Weygandt family of products this new edition presents a fresh introduction to accounting through various practice opportunities real world industry examples and discussions on cutting edge topics to engage today's students

[Business Taxpayer Information Publications](#), 1996

Study Guide to accompany Intermediate Accounting Volume I (Chapters 1-14), 11th Edition Donald E. Kieso, Jerry J. Weygandt, 2003-03-21 Work more effectively and gauge your progress along the way This Study Guide that is designed to accompany Kieso's *Intermediate Accounting 11th Edition* is a useful tool for students to use in the classroom and is an excellent resource when preparing for exams It contains chapter outlines chapter reviews of key concepts and a glossary of key terms Demonstration problems multiple choice true false matching and other self testing opportunities are also included The bestselling text *Intermediate Accounting* has powered the careers of countless professionals The new Eleventh Edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and

standards in the field the book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

Glencoe Accounting, Accounting Systems and Procedures, Textbook McGraw-Hill,1988-01-01

Financial Accounting I [CBCS KYI] MC Shukla et. al, Financial Accounting I has been especially written to meet the requirements of B Com students as per the Choice Based Credit System CBCS curriculum of University of Kalyani It comprehensively presents the fundamental concepts and accounting procedures in an informative and systematic manner

MANAGEMENT AND COST ACCOUNTING COLIN M. DRURY,2013-12-11

Medical Practice Accounting and Finance Rose Marie Bukics,Rosie L. Bukics,Donald R. Chambers,1995 Utilizing their expertise in finance and accounting the authors present a hands on guide to the necessary practices and procedures needed to run today s medical practice Topics include basic information on accounting and finance financial statements general business considerations such as internal controls and actual sample balance sheets and financial statements

Financial Accounting E7 Chapters 1-13 Skullen,1998-08

Accounting, Google eBook Shirley Carlon,Rosina Mladenovic-McAlpine,Chrisann Palm,Paul D. Kimmel,Donald E. Kieso,Jerry J. Weygandt,2012-02-02 Accounting Building Business Skills 4th edition continues to provide students and academics with a well written and accessible textbook with ample illustrations and applications to business for a first course in accounting The text is unique in the way it balances a user and preparer perspective and integrates real financial information to illustrate business decision choices and how decisions are made using accounting information The pedagogical approach presented in the text has been tried and tested over many years and provides a constructive framework for students to learn fundamental accounting concepts and processes Through the use of real company information and financial statements students will quickly appreciate the use of accounting information The textbook clearly outlines to students how to account for typical business transactions and prepare financial statements such as a balance sheet income statement and statement of cash flows that communicate the financing operating and investing activities of a business Whether a student is required to study one accounting subject as part of a wider business degree or undertake a major study of accounting the text builds a strong conceptual understanding of accounting and will develop skills that can be applied to an accounting and business environment The integral role of financial statements for decision making is also emphasised in this text and is reinforced throughout by the Decision Toolkit in each chapter Students are provided with an extensive set of tools necessary to make business decisions based on financial information The fourth edition is designed to engage and educate students

Intermediate Accounting, , Study Guide Donald E. Kieso,Jerry J. Weygandt,1998 This is the first study guide to accompany Intermediate Accounting The ninth edition of the main text incorporates feedback from student and professor focus groups and teleconferences as well as extensive reviewer surveys The book includes conceptual discussions of selected topics and design and pedagogical features which

focus on visually reinforcing and teaching text topics This text exposes students to the foundations of accounting the core of generally accepted accounting principles **Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-05-14 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework **Principles of Accounting, with Annual Report, Peachtree Complete Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-08-27 This text helps students hit the road with a practical set of tools and the confidence they need to use those tools effectively in making business decisions The goal is to introduce a new Principles of Accounting text that better reflects a more conceptual and decision making approach to the material The authors have taken a new macro to micro approach to the Principles of Accounting course by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle although the Accounting Cycle is thoroughly covered in Chapters 3 and 4 The objective is to establish how a financial statement communicates the financing investing and operating activities of a business to users of accounting information They motivate students by grounding the discussion in the real world showing them the relevance of the topics covered to their future career Principles of Accounting Belverd E. Needles, 1996 **Measurement and Interpretation in Accounting** G A Swanson, James Miller, 1989-10-25 For many years the accounting profession has attempted to construct a conceptual framework that logically ties together its many ideas and procedures As this systems view of accounting emerges it is important argue Swanson and Miller to make the distinction between opinion or personal interpretation and empirical evidence In this pioneering book they develop a coherent theory of accounting measurement based on living systems theory LST and thus provide a fundamental framework for classifying the various accounting ideas and procedures into those that concern measurements of concrete economic processes and interpretations of those measurements Writing for advanced students of accounting and finance the authors explain the distinctions among concrete abstracted and conceptual systems discuss the concept of money in terms of concrete processes and survey the connections between twenty LST defined subsystems and accounting information systems Contrary to most modern accounting theory they assert that the monetary scale is a ratio level measurement scale fully analogous to other measurement scales used by science They reject the idea that the units of the scale are variable and show that this general perception arises from the fallacy of confusing the objects being measured with the units of the measurement scale Using this scale accounting s unique contribution to information processing is enabling managers and other social deciders to view the diverse matter energy forms of a complex organization as a coherent whole on the attribute specific exchange value Finally Swanson and Miller analyze generally accepted accounting principles highlighting areas in which the distinction between interpretation and empirical evidence is blurred in

practice They present an extended critique of the usefulness of such principles and propose new alternatives based on living systems theory that will improve both our understanding of accounting methods and measurements and the quality of accounting reporting Numerous tables and figures enhance the presentation **Cost Accounting for Sales** Joseph Robert Hilgert,1926 **N.A.A. Management Accounting** ,1928 *Accounting Methods* Clarence Rufus Rorem,1928

Embracing the Tune of Term: An Emotional Symphony within **Chapter 3 The Accounting Information**

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carparts com the evap system prevents fuel fumes from leaking out and recycles it back to the engine learn about a *purge valve how it works symptoms problems testing* - Feb 15 2023

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