

## 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 |
|--------------------------------|-------|----|------|-------|----|------|---------|----|------|-----|----|------|---------|----|
| <b>Questions</b>               |       |    |      |       |    |      |         |    |      |     |    |      |         |    |
| 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  |      |         |    |
| <b>Brief Exercises</b>         |       |    |      |       |    |      |         |    |      |     |    |      |         |    |
| 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 |      |         |    |
| <b>Exercises</b>               |       |    |      |       |    |      |         |    |      |     |    |      |         |    |
| 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 |
| <b>Problems: Set A and B</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 |      |         |    |
| <b>Accounting Cycle Review</b> |       |    |      |       |    |      |         |    |      |     |    |      |         |    |
| 1.                             | 3,4,5 | AP | 2.   | 3,4,5 | AP |      |         |    |      |     |    |      |         |    |
| <b>Cases</b>                   |       |    |      |       |    |      |         |    |      |     |    |      |         |    |
| 1.                             | 1     | AP | 3.   | 3,4,5 | E  | 5.   | 5       | S  |      |     |    |      |         |    |
| 2.                             | 1     | AN | 4.   | 5     | AN | 6.   | 3,4,5   | AN |      |     |    |      |         |    |

# Accounting Information Systems Chapter 3 Solutions

**M Woodhall**



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