

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						

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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 *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 **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 [Glencoe Accounting, Accounting Systems and Procedures, Textbook](#) McGraw-Hill, 1988-01-01 *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

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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

Accounting Methods Clarence Rufus Rorem,1928 *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 *Principles of Accounting* Harry Anson Finney,1923 Core Concepts of Government and Not-for-Profit Accounting Michael H. Granof,Penelope S. Wardlow,2003 Begins with a thorough exploration of the environment and objectives of government and not for profit organizations how they differ from businesses and how and why the environment and objectives affect the reporting and interpretation of accounting information Discusses the reasons for and advantages and limitations of accounting standards throughout the text Includes problems that give student the opportunity to gain hands on experience with recording and reporting accounting information and explore the purpose of standards and the meaning and usefulness of reported information Includes a full chapter on financial analysis for governments and not for profit organizations a topic generally not included in accounting texts Discusses the basic financial statements of Orlando Florida Orlando was an early adopter of Statement No 34 and has now prepared three annual reports under the new standards Orlando s financial report also is available on the Internet Each of the chapters on government accounting includes questions designed to help students find information related to the chapter topics and understand the meaning of that information

Modern Business: Accounting principles ,1919 *Financial Accounting E7 Chapters 1-13* Skullen,1998-08 N.A.A. Management Accounting ,1928 **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

Cost Accounting for Sales Joseph Robert Hilgert,1926 **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

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their organization how to answer to answer this question well you should think about specific examples of times when things didn't go as well as possible

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