

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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Table of Contents Financial Accounting Chapter 3 Solutions

1. Understanding the eBook Financial Accounting Chapter 3 Solutions
 - The Rise of Digital Reading Financial Accounting Chapter 3 Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting Chapter 3 Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Accounting Chapter 3 Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting Chapter 3 Solutions
 - Personalized Recommendations

- Financial Accounting Chapter 3 Solutions User Reviews and Ratings
- Financial Accounting Chapter 3 Solutions and Bestseller Lists
- 5. Accessing Financial Accounting Chapter 3 Solutions Free and Paid eBooks
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 - Financial Accounting Chapter 3 Solutions eBook Subscription Services
 - Financial Accounting Chapter 3 Solutions Budget-Friendly Options
- 6. Navigating Financial Accounting Chapter 3 Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting Chapter 3 Solutions Compatibility with Devices
 - Financial Accounting Chapter 3 Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting Chapter 3 Solutions
 - Highlighting and Note-Taking Financial Accounting Chapter 3 Solutions
 - Interactive Elements Financial Accounting Chapter 3 Solutions
- 8. Staying Engaged with Financial Accounting Chapter 3 Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting Chapter 3 Solutions
- 9. Balancing eBooks and Physical Books Financial Accounting Chapter 3 Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting Chapter 3 Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting Chapter 3 Solutions
 - Setting Reading Goals Financial Accounting Chapter 3 Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting Chapter 3 Solutions
 - Fact-Checking eBook Content of Financial Accounting Chapter 3 Solutions

- Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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