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Business Transactions

Chapter 2 Recording Business Transactions 63 DOUBLE-ENTRY ACCOUNTING Accounting uses the double-entry system, which means that we record the dual, or two, effects of each transaction. As a result, every transaction affects at least two accounts. Consider a cash purchase of supplies. What are the dual effects of this transaction?

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CHAPTER 2 Recording Business Transactions 1. Recording Business Transactions Chapter 2 2. Use accounting terms Objective 1 3. Accounting Terms Account Ledger Assets Liabilities Owner's equity Double-entry accounting T-account 4. Cash Cash Accounts Payable Accounts Payable Gay Gillen, Capital Gay ...

CHAPTER 2 Recording Business Transactions

2-1 Chapter 2 Recording Business Transactions Review Questions 1. The three categories of the accounting equation are assets, liabilities, and equity. Assets include Cash, Accounts Receivable, Notes Receivable, Prepaid Expenses, Land, Building, Equipment, Furniture, and Fixtures.

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Chapter 2 Recording Business Transactions Directed Reading Guide LO1. What is an account? a) In your own words, what is an account?-An account is a detailed record of all increases and decreases that have occurred in an individual asset, liability, or equity during a specific period.i) Assets: List some examples of assets.-Cash, accounts receivable, notes receivable, prepaid expense, land ...

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CHAPTER 2. THE RECORDING PROCESS OVERVIEW. Due to the great number of transactions that occur daily in most businesses, accountants do not find it practical to present the cumulative effects of these transactions on the basic accounting equation in tabular form as we did in Exercise 2 in Chapter 1. Instead, they have developed a system by which the effects of transactions and events may conveniently be recorded, sorted, summarized, and stored

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until financial statements are desired.

CHAPTER 2: THE RECORDING PROCESS - Problem Solving ...

26 terms. jordan_steinbergin. Chapter 2: Recording Business Transactions. Account. Cash (A) Notes Receivable (A) Accounts Receivable (A) The detailed record of all increases and decreases that have o.... A business' money (includes bank balances, bills, coins, and c....

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Transactions Fall 2020 Prof. Sumi Jung 1 Chapter 1 Review
What are the four financial

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Created by. Quae91. Key Concepts: Terms in this set (133)
1) A chart of accounts is a detailed record of the changes in a particular asset, liability, or owner's equity. Answer: FALSE.

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before you can complete the next step. Step 2: Decide if each account increases or decreases using the rules of debits and

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credits. Reviewing the rules of debits and credits, we use the accounting equation to help determine debits and credits for each account. Step 3: Record transactions in the journal using journal entries.

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Questions 1. The three categories of the accounting equation are assets, liabilities, and equity. Assets include Cash, Accounts Receivable, Notes Receivable, Prepaid Expenses, Land, Building, Equipment, Furniture, and Fixtures. Liabilities include Accounts Payable, Notes Payable, Accrued Liability, and

Chapter 2 Recording Business Transactions

Step 1: Identify the accounts and account type. Step 2: Decide whether each account increases or decreases and then apply the rules of debits and credits. Step 3: Record the transaction in the journal. Step 4: Post the journal entry to the

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ledgers. Step 5: Determine whether the accounting equation is in balance.

Accounting Chapter 2 Recording Business Transactions

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Recording of transaction- I is a process of accounting

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transactions of the business in several books of accounts like cash book, journal book, a ledger account, profit & loss account, etc. These entries are a source of documents which act as evidence for all the transactions taking place in the company.

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