

Chapter 2 Recording Business Transactions

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Chapter 2 Recording Business Transactions

Chapter 2: Recording Business Transactions. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. 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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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?

2 TRANSACTIONS RECORDING BUSINESS - Pearson

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

Step 1: Identify the accounts and account type. Step 2: Decide whether each account increases or decreases and then apply the rules of debts and credits. Step 3: Record the transaction in the journal. Step 4: Post the journal entry to the ledgers. Step 5: Determine whether the accounting equation is in balance.

Accounting Chapter 2 Recording Business Transactions ...

business transactions. As you'll see, this chapter is a critical foundation for learning accounting. Recording Business Transactions 63 The Account, the Journal, and the Ledger The basic

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summary device of accountin g is the account. An account is the detailed record of all the chan g es that have occurred in an individual asset, liability, or own-ers ' (or stockholders ') equity durin g ...

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Chapter 2 (Recording Business Transactions).doc - The Recording Process Learning Objectives 1 Explain accounts as they relate to the accounting equation Chapter 2 (Recording Business Transactions).doc - The... School Old Dominion University Course Title ACCOUNTING 211

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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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CHAPTER 2 ... Recording Business Transactions

(DOC) 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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Recording Business Transactions: T-Accounts - Financial Accounting video discusses the posting of business transactions from the journal to the general ledge...

Recording Business Transactions: T-Accounts - Financial ...

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Chapter 2- Recording Business Transactions-First five steps of the accounting cycle: Recognize a Business Transaction and Describe the Various Types of Accounts in Which It Can Be Recorded
Objective 1- Recognize a business transaction and describe the various types of accounts in which it can be recorded-Transaction: any event that has a financial impact on a business that can be reliably measured-Not all actions result in transactions- an iPhone may be featured in a TV ad which may make ...

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