

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						

Chapter 3 The Accounting Information

Jin-Ying Zhang



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Table of Contents Chapter 3 The Accounting Information

1. Understanding the eBook Chapter 3 The Accounting Information
 - The Rise of Digital Reading Chapter 3 The Accounting Information
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 3 The Accounting Information
 - 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 Chapter 3 The Accounting Information
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 3 The Accounting Information
 - Personalized Recommendations
 - Chapter 3 The Accounting Information User Reviews and Ratings
 - Chapter 3 The Accounting Information and Bestseller Lists

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