

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 Accounting Test Answers

Warren W. Allen, Dale H. Klooster



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Heather Barnwell, Nick Best, 2008-07-15 The 2009 edition of CIMA's Official Learning Systems has been written in conjunction with the Examiner to fully reflect what could be tested in the exam Fully revised and in 2 color paperback format the 2009 Learning Systems provide complete study material for the May and November 2009 exams This edition includes practice questions throughout complete revision section topic summaries recommended reading articles from a range of journals Q A s CIMA Learning Systems are the only study materials endorsed and recommended by CIMA

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Table of Contents Chapter 3 Accounting Test Answers

1. Understanding the eBook Chapter 3 Accounting Test Answers
 - The Rise of Digital Reading Chapter 3 Accounting Test Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 3 Accounting Test Answers
 - 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 Accounting Test Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 3 Accounting Test Answers
 - Personalized Recommendations
 - Chapter 3 Accounting Test Answers User Reviews and Ratings
 - Chapter 3 Accounting Test Answers and Bestseller Lists
5. Accessing Chapter 3 Accounting Test Answers Free and Paid eBooks
 - Chapter 3 Accounting Test Answers Public Domain eBooks
 - Chapter 3 Accounting Test Answers eBook Subscription Services
 - Chapter 3 Accounting Test Answers Budget-Friendly Options

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