

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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**Paul D. Kimmel, Jerry J. Weygandt, Jill E.
Mitchell**

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Table of Contents Accounting Information Systems Chapter 3 Solutions

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

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