CHAPTER 2

The Recording Process

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives		Questions	Brief Exercises	Do Itt	Exercises	A Problems	B Problems
16.5	Explain what an account is and how it helps in the recording process.	100					
2.	Define debits and credits and explain their use in recording business transactions.	2, 3, 4, 5, 6, 7, 8, 9, 14, 21	1, 2, 5	900	2, 4, 6, 7, 14	1A, 2A, 3A, 5A	18, 28, 38, 58
3,	Identify the basic steps in the recording process.	10, 19	₹		6, 7		
4.	Explain what a journal is and how it helps in the recording process.	11, 12, 13, 14, 16	3, 6	200	3, 5, 6, 7 10, 11, 12	1A, 2A, 3A, 5A	18, 28, 38, 58
5.	Explain what a ledger is and how it helps in the recording process.	12			8		
6.	Explain what posting is and how it helps in the recording process.	15, 17	7. 8	3	9, 12	2A, 3A, 5A	20, 30, 50
7.	Prepare a trial balance and explain its purposes.	18, 20	9, 10	*	9, 10, 11,	2A, 3A, 4A, 5A	28, 38, 48, 58

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Ulric J. Gelinas, Richard B. Dull, Patrick Wheeler

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