# **CHAPTER 3**

# THE ACCOUNTING INFORMATION SYSTEM

#### LEARNING OBJECTIVES

- 1. Analyze the effect of transactions on the accounting equation.
- Explain how accounts, debits, and credits are used to record transactions.
- Journalize transactions in the general journal.
- Post transactions to the general ledger.
- Prepare a trial balance.

#### SUMMARY OF QUESTIONS BY LEARNING OBJECTIVES AND BLOOM'S TAXONOMY

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2	1	C	6.	2	C	10.	3,4	C	14.	5	C			
3	- 1	C	7.	3	C	11.	4	840	15.	- 5	C			
4.	2	C	8.	3	C	12.	4	K	16.	- 5	C			
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16.7	- 1	C	4.	2	AP	7.	3	AP	10.	- 4	AP	13.	5	AN
2.	1.	AM	5.	1,2	AM	8.	3	AP	11.	- 4	AP			
3.	- 2	AP	6.	3	AP	9.	-4	AN	12	- 5	AP	1		
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10.0	7.	AM	4.	1,2	AM	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	.A.P
3.	2:	K	6.	3	AP.	9.	- 4	AM	12.	- 5	AP	15.	5	AM
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1.	- 1	AP	3.	3.4.5	E	5.	- 5	5						
2.	- 1	AN	4.	5	AN	6.	3.4,5	AN						

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**Arshad Iqbal** 

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