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This is a sample chapter CHAPTER 2

The Recording Process

ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives	Questions	Brief Exercises		Do It!	Exercises	A	B
		Exercises	Do It!			Problems	Problems
1. Explain what an account is and how it helps in the recording process.	1				1		
2. Define debits and credits and explain their use in recording business transactions.	2, 3, 4, 5, 6, 7, 8, 9, 21	1, 2, 5	1		2, 4, 6, 7, 14	1A, 2A, 3A, 5A	1B, 2B, 3B, 5B
3. Identify the basic steps in the recording process.	10, 19	4			6, 7		
4. Explain what a journal is and how it helps in the recording process.	11, 12, 13, 14, 16	3, 6	2		3, 5, 6, 7, 10, 11, 12	1A, 2A, 3A, 5A	1B, 2B, 3B, 5B
5. Explain what a ledger is and how it helps in the recording process.	17				8		
6. Explain what posting is and how it helps in the recording process.	15	7, 8	3		9, 12	2A, 3A, 5A	2B, 3B, 5B
7. Prepare a trial balance and explain its purposes.	18, 20	9, 10	4		9, 10, 11, 13, 14	2A, 3A, 4A, 5A	2B, 3B, 4B, 5B

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