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Recording Business Transactions Chapter 2 2. Use accounting terms Objective 1 3. Accounting Terms

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Account Ledger Assets Liabilities
Owner's equity Double-entry accounting
T-account 4. Cash Cash Accounts
Payable Accounts Payable Gay Gillen,
Capital Gay Gillen, Capital LedgerLedger
All individual accounts combined make
up the ledger. ...

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Chapter 2: Recording Business Transactions. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by. Quae91. Key Concepts: Terms in this set (133) 1) A chart of accounts is a detailed record of the changes in a particular asset, liability, or owner's equity. Answer: FALSE.

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CHAPTER 2 Recording Business Transactions Chapter Outline Learning Objective 1: Define and use key accounting terms A. Account — a basic component of an accounting system. The account shows all the increases and decreases in a particular asset, liability, or owner's equity during a period.

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Business Transactions ...

business transactions. As you'll see, this chapter is a critical foundation for learning accounting. Recording Business Transactions 63 The Account, the Journal, and the Ledger The basic summary device of accounting is the account. An account is the detailed record of all the changes that have occurred in an individual asset, liability, or owners' (or stockholders') equity during ...

CHAPTER 2 Recording Business Transactions - 2 Recording ...

Title: Recording Business Transactions 1 Recording Business Transactions. Chapter 2; 2 Objective 1. Define and use key ; accounting terms. 3 Accounting Terms Account Owners equity Ledger Double-entry accounting Assets T-account Liabilities 4 Accounting Terms Cash Individual asset accounts All individual accounts combined make up the ledger ...

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QUESTIONS 1. a. Common asset accounts: cash, accounts receivable, notes receivable, prepaid expenses (rent, insurance, etc.), office supplies, store supplies ...

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2-1 Chapter 2 Recording Business Transactions Review Questions 1. The three categories of the accounting equation are assets, liabilities, and equity. Assets include Cash, Accounts Receivable, Notes Receivable, Prepaid Expenses, Land, Building, Equipment, Furniture, and Fixtures.

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2-1 Chapter 2 ANALYZING AND RECORDING TRANSACTIONS True /False Questions 1. The first step in the processing of a transaction is to analyze the transaction and source documents.
Answer: True Blooms: Remember AACSB: Communication AICPA BB: Industry AICPA FN: Decision Making Difficulty: 1 Easy Learning Objective: 02-C1 Topic: Processing ...

Chapter 2 ANALYZING AND RECORDING TRANSACTIONS

Chapter 2 Recording Business Transactions 61 START Recall that the basic summary device of accounting is

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the account, which is the detailed record of the changes that have occurred in a particular asset, liability, or item of owner's equity during a period of time. Business transactions cause these changes.

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Chapter 2 Recording Business Transactions Quick Check Answers: 1. a 2. c 3. b 4. c 5. d 6. a 7. d 8. a 9. c 10.

Chapter_2_Solutions - Chapter 2 Recording Business ...

Chapter 2 Recording Business Transactions Review Questions 1. Identify the three categories of the accounting equation, and list at least four accounts associated with each category. The three categories of the accounting equation are assets, liabilities, and equity. Assets include

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Chapter 2 - Recording Business Transactions In Chapter 1 you identified transactions and recorded them in the spreadsheet by either increasing or decreasing the accounts involved. This

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provided you the basic concepts of determining what accounts were affected by an external economic event and whether or not those accounts were increasing or decreasing.

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