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Chapter 2 Review of the Accounting Process

QUESTIONS FOR REVIEW OF KEY TOPICS

Question 2-1

External events involve an exchange transaction between the company and a separate economic entity. For every external transaction, the company is receiving something in exchange for something else. Internal events do not involve an exchange transaction but do affect the financial position of the company. Examples of external events are the purchase of inventory, a sale to a customer, and the borrowing of cash from a bank. Examples of internal events include the recording of depreciation expense, the expiration of prepaid rent, and the accrual of salary expense.

Question 2-2

According to the accounting equation, there is equality between the total economic resources of an entity, its assets, and the claims to those resources, liabilities, and equity. This implies that, since resources must always equal claims, the net effect of any transaction cannot affect one side of the accounting equation differently than the other side.

Question 2-3

The purpose of a journal is to capture, in chronological order, the dual effect of a transaction. A general ledger is a collection of storage areas called accounts. These accounts keep track of the increases and decreases in each element of financial position.

Question 2-4

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web bienvenue à keating hollow un village plein d amour de magie et de cupcakes où rien n est plus important que la famille
À l âge de dix huit ans après un tragique accident de potion abby townsend a quitté keating hollow et laissé tomber la magie
pour trouver la rédemption dix ans plus tard elle est de retour convoquée par sa famille

Âme de sorcière ou la magie du féminin babelio - Dec 11 2022

web oct 26 2017 Âme de sorcière nous parle du féminin de la puissance d'être soi de l'importance de se reconnecter au monde de la force physique psychologique et spirituelle qui se trouve en chacune de nous mais aussi en chaque individu l'auteur y retrace les affronts et les meurtrissures que les femmes ont accumulés au fil des siècles