## **CHAPTER 3**

## The Accounting Information System

#### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

| Topics |                                      | Questions              | Brief<br>Exercises         | Exercises                | Problems                                |
|--------|--------------------------------------|------------------------|----------------------------|--------------------------|---|
| 1.     | Transaction identification.          | 1, 2, 3, 5,<br>6, 7, 8 | 1, 2                       | 1, 2, 3, 4, 17           | 1                                       |
| 2.     | Nominal accounts.                    | 4, 7                   |                            |                          |   |
| Э.     | Trial balance.                       | 6, 10                  |                            | 2, 3, 4                  | 1, 2, 7, 8                              |
| 4.     | Adjusting entries.                   | 8, 11, 13, 14          | 3, 4, 5, 6, 7,<br>8, 9, 10 | 5, 6, 7, 8,<br>9, 10, 20 | 1, 2, 3, 4,<br>5, 6, 7, 8,<br>9, 10, 12 |
| 5.     | Financial statements.                |                        |                            | 11, 12, 15,<br>22, 23    | 1, 2, 4, 6                              |
| 6.     | Closing.                             | 12                     | 11                         | 13, 14, 16               | 1, 4, 9,<br>10, 12                      |
| 7.     | Inventory and cost<br>of goods sold. | 9                      |                            | 14, 15                   |   |
| 8.     | Comprehensive<br>accounting cycle.   |                        |                            |                          | 1, 2, 6, 12                             |
| .9.    | Cash vs. Accrual Basis.              | 15, 16, 17             | 12                         | 18, 19                   | 11                                      |
| 10.    | Reversing entries.                   | 18                     | 13                         | 20                       |   |
| 111.   | Worksheet.                           | 19                     |                            | 21, 22, 23               | 12                                      |

\*These topics are dealt with in an Appendix to the Chapter.

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Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

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Kieso, Laura D. Wiley, 2025-01-07 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield's Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-02-28 Weygandt's Accounting Principles continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world Intermediate Accounting, Volume 1 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 1 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting

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