## APPENDIX C

## THE ACCOUNTING INFORMATION SYSTEM

#### **Learning Objectives**

- Understand basic accounting terminology, double-entry rules and the accounting equation.
- Identify the steps in the accounting cycle and the steps in the recording process.
- 3. Explain the reasons for and prepare adjusting entries.
- Explain how the type of ownership structure affects the financial statements.
- Prepare closing entries and consider other matters relating to the closing process.
- Prepare a 10-column work sheet and financial statements.

# **Kieso Intermediate Accounting 13th Edition Chapter 5 Solutions**

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