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Chapter 2 Review of the Accounting Process

QUESTIONS FOR REVIEW OF KEY TOPICS

Quantition 2-1

Extracted 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 assembling abor. Internal events do not involve an exchange transaction but do officel the financial position of the company. Examples of external events are the parchase of inventory, a sale to a caretoner, and the borrowing of each from a bank. Examples of assemble, events are the expending of depreciation or proper, the expension of proposid even, and the nearties of salety expenses.

Observation 2-2

According to the accounting equation, there is equality between the total accounts are an entire, in assets, and the claims to these representation, landelines, and equity. These explices these recoverages must always equal claims, the net offers of any transaction cannot affect one side of the accounting equation definencity than the other value.

Quantition 2-3

The purpose of a journal in to captum, in elementogical order, the dual effict of a transaction. A general tedger is a collection of stronger areas collect accounts. These accounts keep track of the increases and decreases in each element of financial position.

Qualitation 2:-4

<u>Intermediate Accounting 6th Edition Spiceland</u> <u>Solutions Manual</u>

Camilla Rothe

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