Solutions Manual for Financial Accounting 10th Edition by Harrison

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Chapter 2. Processing Information.

Learning Objectives

- 1. Explain what a transaction is
- 2. Define —account! and list and differentiate between different types of accounts
- 3. Show the impact of business transactions on the accounting equation
- 4. Analyze the impact of business transactions on accounts
- 5. Record (journalize and post) transactions in the books
- 6. Construct and use a trial balance

Questions You Should Be Able To Answer

| Learning Objective | Question(s) | Answer | For practice |
|--|-------------------------------------|--|--------------|
| Explain what a transaction is | What is a business transaction? | A transaction is any event that has a financial impact on the business and can be measured reliably, | S2-3, S2-5 |
| 2. Define "account," and list and differentiate between different types of accounts | What is an account? | An account, the basic summary device of accounting, is the record of all the changes in a particular asset, liability, or stockholders' equity during a period. | S2-1, S 2-12 |
| | Describe the following accounts: | photographs and | |
| | (1) Assets | Economic resources that provide a future benefit for a business | |
| | (2) Liabilities | | |

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