

APPENDIX C

THE ACCOUNTING INFORMATION SYSTEM

Learning Objectives

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

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