

Chapter 11 The Accounting Information System

Study Guide

Under the umbrella of internal control systems study guide, the following are the objectives of Accounting Information:

1. Identify the effects of business transactions on the basic accounting equation.
2. Explain when an account should have a debit or the crediting process.
3. Explain debit and credits and explain how they are used to record business transactions.
4. Identify the basic steps in the recording process.
5. Explain when an account is debited or credited in the recording process.
6. Explain when an account is credited or debited in the recording process.
7. Explain when a journal is used to record in the recording process.
8. Explain the journals of a business.
9. **LOCF Page 289** Identify each account belonging, investing, or financing.

LOCF 11-1

1. Accounting Information System is:

The system of collecting and processing transactions data and communicating financial information to decision-makers.

2. Accounting Transactions are:

Business events that are used to record in the financial statements. For example, a company would be interested in finding a new employee would need to be recorded.

Assets, liabilities, or stockholders' equity have a change as a result of every accounting process. There is a _____ effect on the accounting equation. That is, debit debits (debits) the accounting equation because will affect one of the three components.

3. Transaction Analysis is:

The process of identifying the specific effects of economic events on the accounting equation.

Assets = Liabilities + Stockholders' Equity
Debit = Credit
Debit = Credit
Debit = Credit

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