

Chapter 2

Analyzing and Recording Transactions

QUESTIONS

1.
 - a. Common asset accounts: cash, accounts receivable, notes receivable, prepaid expenses (rent, insurance, etc.), office supplies, store supplies, equipment, building, and land.
 - b. Common liability accounts: accounts payable, notes payable, and unearned revenue, wages payable, and taxes payable.
 - c. Common equity accounts: owner, capital and owner, withdrawals.
2. A note payable is formal promise, usually denoted by signing a promissory note to pay a future amount. A note payable can be short-term or long-term, depending on when it is due. An account payable also references an amount owed to an entity. An account payable can be oral or implied, and often arises from the purchase of inventory, supplies, or services. An account payable is usually short-term.
3. There are several steps in processing transactions: (1) identify and analyze the transaction or event, including the source document(s), (2) apply double-entry accounting, (3) record the transaction or event in a journal, and (4) post the journal entry to the ledger. These steps would be followed by preparation of a trial balance and then with the reporting of financial statements.
4. A general journal can be used to record any business transaction or event.
5. Debited accounts are commonly recorded first. The credited accounts are commonly indented.
6. A transaction is first recorded in a journal to create a complete record of the transaction in one place. (The journal is often referred to as the book of original entry.) This process reduces the likelihood of errors in ledger accounts.
7. Expense accounts have debit balances because they are decreases to equity (and equity has a credit balance).
8. The recordkeeper prepares a trial balance to summarize the contents of the ledger and to verify the equality of total debits and total credits. The trial balance also serves as a helpful internal document for preparing financial statements and other reports.
9. The error should be corrected with a separate (subsequent) correcting entry. The entry's explanation should describe why the correction is necessary.

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Nee Ang, Karyn Byrnes**

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web feb 20 2022 headmaster mr deon scheepers good evening members of the academic staff members of the school governing body parents of our students guests and

principal s speech prizegiving 2019 sedbergh school - Jun 12 2023

web sep 14 2017 annual awards ceremony september 2017 principal s address our guest of honour mr paul davis senior colleagues faculty parents students and of

principal s address to the annual award ceremony 15 09 2017 - Apr 10 2023

web 23 july principal s report graduation prize giving 2022 principal s message leave a comment dear wycherley family it is after a lapse of 2 years that we are having the

principal s address presented - Mar 09 2023

web sample speech for prize giving day very good morning to you all and please be seated i know this day contains a special sort of exciting buzz for all the students and teachers

the importance of a prize giving ceremony biss puxi - Jan 07 2023

web 38 annual prize giving ceremony speech published by james taylor mr kay mr chairman board of directors board of management distinguished guests colleagues

prize giving speech for school or college semioffice com - Nov 05 2022

web prize giving ceremony principals speech 3 3 best to find his true family rather than endure the torture of being the unwanted child he realised that his quest for recognition

welcome speech for prize distribution day semioffice com - Nov 24 2021

welcome speech format for prize distribution day by principal - Oct 24 2021

principal s prizegiving speech 2020 christine o neill - Aug 14 2023

web nov 26 2020 to our board it has been a challenging year thank you for supporting the education we are developing and being an open and visionary board you provide sound and strong governance to the school in particular julian thank you for your support as

award ceremony speech 11 examples format sample - Aug 02 2022

web nov 5 2020 i greet all my fellow kingswoodians and say welcome to our 2020 prize giving ceremony an unusual one and a first of its kind whoever thought our prize

speech on prize distribution ceremony study today - Sep 22 2021

headmaster s speech at academic prize giving - Feb 08 2023

web 18 december 2018 aquinas school community e ngā mana e ngā reo e ngā iwi tēnā koutou katoa ki te atua tēnā koe ki te whare e tu nei ki te papa e takoto nei tēnā

prize giving headmaster s address special awards prize - Apr 29 2022

web speech for prize giving ceremony in school welcome speech for school prize giving day event in school college or university speech for prize distribution day