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Chapter 3 Adjusting Entries

How to Analyze Transactions and Prepare Income Statement, Owner's Equity Statement and Balance Sheet **How to Prepare Adjusting Entries**

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How to Make a Journal Entry Creating a Trial Balance

Adjusted Trial Balance Rules of Debit and Credit Basic Financial Statements

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Chapter 1, Transaction Analysis & Financial Statements, pages 15 - 23. Transactions. 1) initial investment by owner, \$1 5,000 cash, equal increase in assets. and owner's equity. 2) purchase of equipment for \$7,000 cash, equal increases and decrease. 3) purchase of supplies on \$1,600 credit, assets and liabilities increase.

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CHAPTER 2

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Learning Objectives 1. Describe how accounts, debits, and credits are used to record business transactions 2. State how a journal is used in the recording process and journalize transactions 3....

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CHAPTER LEARNING OBJECTIVES 1. Describe how accounts, debits, and credits are used to record business transactions. An account is a record of increases and decreases in specific asset, liability, and owner's equity items.

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