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#### Chapter 2 Review of the Accounting Process

#### QUESTIONS FOR REVIEW OF KEY TOPICS

#### Quantition 2-1

Extracted events involve an exchange transaction between the company and a separate economic entity. For every external transaction, the company is receiving something in exchange for assembling abor. Internal events do not involve an exchange transaction but do officel the financial position of the company. Examples of external events are the purchase of inventory, a sale to a caretoner, and the borrowing of each from a bank. Examples of assemble, events are the expending of depreciation or proper, the expension of proposid even, and the nearties of salety expenses.

#### Observation 2-2

According to the accounting equation, there is equality between the total accounts are an entire, in another, and the claims to these representation, hardelines, and equity. These explices their extremental ways equal claims, the net offers of any transaction causes affect one side of the accounting equation definencing than the other value.

#### Quantition 2-3

The purpose of a journal in to captum, in elementogical order, the dual effict of a transaction. A general tedger is a collection of stronger areas collect accounts. These accounts keep track of the increases and decreases in each element of financial position.

Qualitation 2:-4

# **Solutions Manual Intermediate Accounting Spiceland 6th Edition**

Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini

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