

WEYGANDT ACCOUNTING PRINCIPLES 11e

Solutions Manual

2

The Recording Process

Learning Objectives

After studying this chapter, you should be able to:

- [1] Explain what an account is and how it helps in the recording process.
- [2] Define debits and credits and explain their use in recording business transactions.
- [3] Identify the basic steps in the recording process.
- [4] Explain what a journal is and how it helps in the recording process.
- [5] Explain what a ledger is and how it helps in the recording process.
- [6] Explain what posting is and how it helps in the recording process.
- [7] Prepare a trial balance and explain its purposes.

2-2

Preview of Chapter 2



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