

Solutions Manual for Financial Accounting 10th Edition by Harrison

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Chapter 2. Processing Information.

Learning Objectives

1. **Explain** what a transaction is
2. **Define** —account and **list** and **differentiate** between different types of accounts
3. **Show** the impact of business transactions on the accounting equation
4. **Analyze** the impact of business transactions on accounts
5. **Record** (journalize and post) transactions in the books
6. **Construct and use** a trial balance

Questions You Should Be Able To Answer

Learning Objective	Question(s)	Answer	For practice
1. Explain what a transaction is	What is a business transaction?	A transaction is any event that has a financial impact on the business and can be measured reliably.	S2-3, S2-5
2. Define “account,” and list and differentiate between different types of accounts	What is an account? Describe the following accounts: (1) Assets (2) Liabilities	An account, the basic summary device of accounting, is the record of all the changes in a particular asset, liability, or stockholders’ equity during a period. Economic resources that provide a future benefit for a business	S2-1, S 2-12

Horngren Financial Accounting 10th Edition Solutions

**Charles T. Horngren, George
Foster, Srikant M. Datar**



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