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Chapter 3

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**Transactions**

**Using T Accounts**

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**Using T**

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that you require to acquire those all needs similar to having significantly cash? Why don't you try to acquire something basic in the beginning? That's something that will guide you to understand even more something like the globe, experience, some places, later than history, amusement, and a lot more?

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## **Chapter 3 Analyzing Business Transactions**

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### Analyzing

3-2 Analyze business transactions and enter them in the accounts.

3-3 Determine the balance of an account.

Chapter 2 illustrated basic relationships in the accounting equation and showed how to prepare financial statements. Chapter 3 introduces tools accountants use to analyze business transactions, as well as the chart of accounts.

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Business  
Transactions Using T  
Accounts**

Chapter 3 Analyzing  
Transactions to Start a  
Business 1 The  
qualitative  
characteristics of  
useful financial  
information identify the  
type of information  
that are likely to be  
most useful to the  
primary users in  
making decisions using  
an entity's financial

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report. The fundamental qualitative characteristics these are the characteristics that make information useful to users.

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Accounting Equation 0  
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Every business has assets, liabilities, and owner's equity—the elements in the basic accounting

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## **Transactions Using T Accounts**

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Transactions 2-1.

Record in equation  
form the financial  
effects of a business  
transaction. 2-2.

Define, identify, and  
understand the  
relationship between  
asset, liability, and  
owner's equity  
accounts. 2-3. Analyze  
the effects of business  
transactions on a firm's  
assets, liabilities, and

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owner's equity and  
record these ...

Transactions

### **Analyzing Business**

### **Chapter Accounts**

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Opener: Thinking

Critically Students

should recognize that

sales will increase

owner's equity, or

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revenue. Both the asset and the owner's equity side of the accounting equation are increased by the amount of the sale.

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Transaction analysis can be a tricky task. ... You are viewing lesson Lesson 8 in chapter 3 of the course: ...

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### **Using the Accounting Equation: Analyzing Business**

#### **Transactions**

3-2. Analyze business transactions and enter them in the accounts.

3-3. Determine the balance of an account.

3-4. Set up T accounts for revenue and expenses. 3-5. Prepare a trial balance from T



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accounts. 3-6. Prepare an income statement, a statement of owner's equity, and a balance sheet. 3-7. Develop a chart of accounts. 3-8

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## **Transactions Using T Accounts**

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Accounts Section 1:

Transactions That

Affect Assets,

Liabilities, and Owner

's Equity Chapter 3

Section Objectives 3-1

Set up T accounts for

assets, liabilities, and

owner's equity. 3-2

Analyze business

transactions and enter

them in the accounts.

3-3 Determine the

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balance of an account.

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\$8,000 on accounts

receivable from charge

customers. Issued a

check for \$2,900 in

partial payment of the

amount owed for office

chairs. Video 2 -

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3.2: Define and

Describe the Expanded  
Accounting Equation  
and Its Relationship to  
Analyzing

Transactions; 3.3:

Define and Describe  
the Initial Steps in the  
Accounting Cycle; 3.4:  
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Accounting Equation  
and Show the Impact  
of Business  
Transactions on  
Financial Statements

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