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This is a sample chapter
CHAPTER 2
The Recording Process

ASSIGNMENT CLASSIFICATION TABLE

| Learning Objectives | Questions | Brief | | Exercises | A | | B | |
|--|----------------------------|-----------|--------|------------------------|----------------|----------------|----------|--|
| | | Exercises | Do It! | | Problems | Problems | Problems | |
| 1. Explain what an account is and how it helps in the recording process. | 1 | | | 1 | | | | |
| 2. Define debits and credits and explain their use in recording business transactions. | 2, 3, 4, 5, 6, 7, 8, 9, 21 | 1, 2, 5 | 1 | 2, 4, 6, 7, 14 | 1A, 2A, 3A, 5A | 1B, 2B, 3B, 5B | | |
| 3. Identify the basic steps in the recording process. | 10, 19 | 4 | | 6, 7 | | | | |
| 4. Explain what a journal is and how it helps in the recording process. | 11, 12, 13, 14, 16 | 3, 6 | 2 | 3, 5, 6, 7, 10, 11, 12 | 1A, 2A, 3A, 5A | 1B, 2B, 3B, 5B | | |
| 5. Explain what a ledger is and how it helps in the recording process. | 17 | | | 8 | | | | |
| 6. Explain what posting is and how it helps in the recording process. | 15 | 7, 8 | 3 | 9, 12 | 2A, 3A, 5A | 2B, 3B, 5B | | |
| 7. Prepare a trial balance and explain its purpose. | 18, 20 | 9, 10 | 4 | 9, 10, 11, 12, 14 | 2A, 3A, 4A, 5A | 2B, 3B, 4B, 5B | | |

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