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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	
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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