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Chapter 1, Transaction Analysis & Financial Statements, pages 15 - 23. Transactions. 1) initial investment by owner, \$1 5,000 cash, equal increase in assets. and owner's equity. 2) purchase of

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equipment for \$7,000 cash, equal increases and decrease. 3)
purchase of supplies on \$1,600 credit, assets and liabilities increase.

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revenues, cost of goods sold, and operating expenses.

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CHAPTER REVIEW

CHAPTER 2

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Learning Objectives 1. Describe how accounts, debits, and credits are used to record business transactions 2. State how a journal is used in the recording process and journalize transactions 3....

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CHAPTER LEARNING OBJECTIVES 1. Describe how accounts, debits, and credits are used to record business transactions. An

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account is a record of increases and decreases in specific asset, liability, and owner's equity items.

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