

## CHAPTER 2 REVIEW OF THE ACCOUNTING PROCESS

### Overview

Chapter 1 explained that the primary means of conveying financial information to investors, creditors, and other external users is through financial statements and related notes. The purpose of this chapter is to *review* the fundamental *accounting process* used to produce the financial statements. This review establishes a framework for the study of the concepts covered in intermediate accounting.

Actual accounting systems differ significantly from company to company. This chapter focuses on the many features that tend to be common to any accounting system.

### Learning Objectives

- LO2-1** Analyze routine economic events—transactions—and record their effects on a company's financial position using the accounting equation format.
- LO2-2** Record transactions using the general journal format.
- LO2-3** Post the effects of journal entries to general ledger accounts and prepare an unadjusted trial balance.
- LO2-4** Identify and describe the different types of adjusting journal entries.
- LO2-5** Record adjusting journal entries in general journal format, post entries, and prepare an adjusted trial balance.
- LO2-6** Describe the basic financial statements.
- LO2-7** Explain the closing process.
- LO2-8** Convert from cash basis net income to accrual basis net income.

### Lecture Outline

#### I. The Basic Model

- A. External events involve an exchange between the company and another entity; internal transactions do not involve an exchange transaction but do affect financial position.
- B. The accounting equation underlies the process used to capture the effect of economic events (transactions):  
$$\text{Assets} = \text{Liabilities} + \text{Owners' equity}$$
- C. Each transaction has a dual effect on the accounting equation. (T2-1)
- D. Owners' equity for a corporation, called shareholders' equity, is classified *by source* as either paid-in capital or retained earnings. (T2-2)
- E. The double-entry system is used to process transactions.
  - 1. Elements of the accounting equation are represented by accounts in a general ledger.
  - 2. In the double-entry system, *debit* means left side of an account, and *credit* means right side of an account.
  - 3. Asset *increases* are entered on the *debit* side of accounts and *decreases* are entered on the *credit* side. Liability and equity account *increases* are *credits* and *decreases* are *debits*. (T2-3)

# Intermediate Accounting 7th Edition Ch 2 solutions

**Brendan G. Carr**



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