

# WEYGANDT ACCOUNTING PRINCIPLES 11e

## Solutions Manual

# 2

## The Recording Process

### Learning Objectives

*After studying this chapter, you should be able to:*

- [1] Explain what an account is and how it helps in the recording process.
- [2] Define debits and credits and explain their use in recording business transactions.
- [3] Identify the basic steps in the recording process.
- [4] Explain what a journal is and how it helps in the recording process.
- [5] Explain what a ledger is and how it helps in the recording process.
- [6] Explain what posting is and how it helps in the recording process.
- [7] Prepare a trial balance and explain its purposes.

2-2

## Preview of Chapter 2



Accounting Principles  
Eleventh Edition  
Weygandt • Kimmel • Kieso

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# Weygandt Accounting Principles 11e Answers

**Jerry J. Weygandt, Donald E. Kieso, Paul  
D. Kimmel**



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