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[2. Disagree. The terms debit and credit mean left and right respectively. LO: 2.2 Difficulty: Easy BLOOMCODE: Comprehension AACSB: Reflective thinking 3. Jason is incorrect. The double-entry system merely records the dual effect of a transaction on the accounting equation. A transaction is not recorded twice; it is recorded once, with a dual ...](#)

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CHAPTER 2 CONSOLIDATION OF FINANCIAL INFORMATION

2.3 An audit trail enables a person to trace a source document to its ultimate effect on the financial statements or work back from amounts in the financial statements to source documents. Describe in detail the audit trail for the following: a. The audit trail for inventory purchases includes linking purchase requisitions, purchase

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(2) A chart of accounts is a list of accounts and the account numbers that identify their location in the ledger. The chart of accounts is important, particularly for a company that has a large number of accounts, because it helps organize the accounts and define the level of detail that a company desires in its accounting system.

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4. Accounting assumptions are necessary because they reflect the scope of accounting and the expectations that set certain limits on the way accounting information is reported. 5. An account is a standardized format used by organizations to accumulate the dollar effects of transactions on each financial statement item. Accounts are

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