

CHAPTER OVERVIEW

1: How Does an Organization Accumulate and Organize the Information Necessary to Prepare Financial Statements?

- 1.1: A Review of the Essential Role of Transaction Analysis
- 1.2: An Introduction to Double-Entry Bookkeeping
- 1.3: Preparing Journal Entries
- 1.4: The Connection of the Journal and the Ledger
- 1.5: The Need for Adjusting Entries
- 1.6: Preparing Various Adjusting Entries
- 1.7: Preparing Financial Statements Based on Adjusted Balances
- 1.8: Chapter 1 Appendix – Financial Statement Preparation
- 1.9: End-of-Chapter Exercises

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