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BRIEF EXERCISE 2-4

The basic steps in the recording process are:

1. Analyze each transaction. In this step, business documents are examined to determine the effects of the transaction on the accounts.
- 2.

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QUESTIONS 1. (a)

Disagree. The steps in
the accounting cycle
are the same for both
a ...

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ANSWERS TO

QUESTIONS 1. No. A

worksheet is not a

permanent

accounting record.

The use of a

worksheet is an

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The two generally
accepted accounting
principles that relate
to adjusting the
accounts are: The
revenue recognition
principle, which

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states that revenue should be recognized in the accounting period in which services are performed. The expense recognition principle, which states that efforts (expenses) be matched with accomplishments (revenues).

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(Continued) 19. Yes.

Net income does

appear on the

income statement—it

is the result of

subtracting expenses

from revenues. In

addition, net income

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appears in the
owner ' s equity
statement—it is
shown as

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