

Accounting Chapter 3 Test

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Accounting 1: Chapter 3 Test. A business form ordering a bank to pay cash from a bank account. The recording of debit and credit parts of a transaction. Information for each transaction recorded in a journal. A form describing the goods or services sold, the quantity, and the price.

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Summary of steps to record a transaction. (1) Identify the items that are affected. (2) Consider whether they are being increased or decreased. (3) Decide whether each account should be debited or credited. (4) Check that a debit entry and a credit entry have been made and they are both for the same amount.

Chapter 3: Double entry bookkeeping

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