

Chapter 3: Analyzing Business Transactions Using T Accounts

Chapter Opener: Thinking Critically

Students should recognize that sales will increase owner's equity, or revenue. Both the asset and the owner's equity side of the accounting equation are increased by the amount of the sale.

Fast Facts

- Johnson & Johnson was one of *Fortune's* 2005 Most Admired Companies.
- As portions of the company grew they were characteristically divided and eventually spun off into separate subsidiaries. Ortho, which began with one birth control product in the 1930s, became the Ortho Pharmaceutical Corporation.
- Johnson & Johnson was recognized for having the best corporate reputation in America for the sixth consecutive year.
- The company is consistently recognized as a top company to work for, and has received numerous awards from minority organizations.
- Johnson & Johnson's medical device companies develop, market and sell more medical devices than any other company in the world.

Computers in Accounting: Thinking Critically

Students' experience with software applications will vary.

Computers in Accounting: Internet Application

Students should use the search string "accounting software for small business." They may choose to report on one of the following applications:

- Peachtree
(www.peachtree.com)
- QuickBooks
(www.quickbooks.com)
- Red Wing Software
(www.redwingsoftware.com)
- Acclaim Software
(www.acclaimsoftware.com)

Managerial Implications: Thinking Critically

Answers will vary but could include the following:

- Cash is overstated and checks bounce.
- The credit rating of the business is affected.
- The business loses customers because payments on account are not recorded properly.

Chapter 3 Analyzing Business Transactions Using T Accounts

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Chapter 3 Analyzing Business Transactions Using T Accounts:

Decoding **Chapter 3 Analyzing Business Transactions Using T Accounts**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Chapter 3 Analyzing Business Transactions Using T Accounts**," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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Chapter 3 Analyzing Business Transactions Using T Accounts Introduction

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