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2. Understand the theory of debits and credits and apply accounting theory to business transactions. 3. Examine the conceptual framework of accounting under generally accepted accounting principles 4. Define the function of accounting. 5. Interpret and use information provided by financial accounting systems in making business decisions 6.

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7. Prepare financial statement for service businesses and communicate financial accounting information 8. Evaluate accounting events and transactions and record events utilizing the accounting cycle. 9. Prepare and adjust necessary adjusting and closing entries 10. Prepare a trail balance 11.

Fundamental Accounting Principles, 21st Edition Author(s)

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