ACCOUNTNG 11 – CHAPTER 4 TEST OUTLINE

* General Journal
	+ The purpose of the Journal
	+ Steps in recording a journal entry
	+ Opening “the books” in the journal
	+ Correcting an error in a journal entry
	+ Source Document types and defintions and purpose
* General Ledger
	+ Definition of Posting
	+ Steps in Opening an account in a ledger
	+ Posting to a ledger
	+ Chart of accounts
	+ Post references (Acount #’s and Journal Pages)
* As always you are responsible for all skills learned previously that include
	+ Balance Sheet
	+ Income Statement
	+ T-Accounts
	+ GAAP definitions previously tested plus – Objective Evidence principle
	+ Trial balance