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## Chapter 2 ANALYZING AND RECORDING TRANSACTIONS

### *True /False Questions*

1. The first step in the processing of a transaction is to analyze the transaction and source documents.

Answer: True

*Bloom's: Remember  
AACSB: Communication  
ACPA BE: Industry  
ACPA FIC: Decision Making  
Difficulty: 1 Easy  
Learning Objective: 02-C1  
Topic: Processing Transactions*

2. Preparation of a trial balance is the first step in the analyzing and recording process.

Answer: False

*Bloom's: Remember  
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