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ANSWERS TO QUESTIONS 1. A T account has the following parts: (a) the title, (b) the left or debit side, and (c) the right or credit side. 2. Disagree. The terms debit and credit mean left and right respectively. 3. Jeff is incorrect. The double-entry system merely records the dual effect of a transaction on the accounting equation.

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The Basic Steps 17. The basic steps in the recording process are illustrated as follows: Transaction. On September 4, Fesmire Inc. pays \$3,000 cash to a creditor in full payment of the balance due.

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