

## **Accounting Study Guide**

### **Part I: True-False/Yes-No and Short-Answer Questions and Problem Solving**

Understand these as if they were an if-then question on the Accountants' Institute exam (which would be the following statements in the questions):

1. Accounting is the language of business. (p. 10)
2. A business record book is portable and useful. (p. 10)
3. The principles of right and wrong that guide an individual in making personal decisions is called business ethics. (p. 10)
4. Keeping personal and business records separate is an important ethical business writing strategy. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business codes in terms of future compliance strategies project in its application of financial measurement concept. (p. 11)
7. Assets such as cash and equipment have value because they can be used to acquire other assets at the time the liability is recorded. (p. 10)
8. The relationship between assets, liabilities, and owner's equity can be written as an equation. (p. 10)
9. The accounting equation should not have to be in balance in the future. (p. 10)
10. Ethics is a personal choice independent of culture, the way business is conducted, and legal. (p. 10)
11. Ethics means that business should follow moral values. (p. 10)
12. Ethics means that business should follow moral values. (p. 10)
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# Identifying Accounting Practices Study Guide

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