

Accounting Study Guide

Part I: True-False/Yes-No and/or Multiple-Choice and Fill-in-the-Blank

Remember: There is 1 (one) hour for the 1st hour of the Accountants' exam (which includes both of the following statements in this section).

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 office business safety strategy. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business codes in terms of future projects or completed projects in an application of the use of measurement concept. (p. 10)
7. Assets, such as cash and equipment, have value because they can be used to acquire other assets at the time the application is submitted. (p. 10)
8. The calculation of assets, liabilities, and owner's equity can be obtained as a byproduct. (p. 10)
9. The accounting equation should not have to be in business for the month. (p. 10)
10. Ethics is a personal choice independent of the structure of the business. (p. 10)
11. Ethics is a personal choice independent of the structure of the business. (p. 10)
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20. Ethics is a personal choice independent of the structure of the business. (p. 10)

Identifying Accounting Practices Study Guide

Patrick R. Delaney, O. Ray Whittington



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