

# CHAPTER 1

## Financial Accounting and Accounting Standards

### ASSIGNMENT CLASSIFICATION TABLE (By Topic)

| Topics   | Questions                          | Cases            |
|--|------------------------------------|------------------|
| 1. Subject matter of accounting.                                     | 1                                  | 4                |
| 2. Environment of accounting.  | 2, 3, 21                           | 6, 7             |
| 3. Role of principles, objectives, standards, and accounting theory. | 4, 5, 6, 7                         | 1, 2, 3, 5       |
| 4. Historical development of GAAP.                                   | 8, 9, 10, 11                       | 8                |
| 5. Authoritative pronouncements and rule-making bodies.              | 12, 13, 14, 15, 16, 17, 18, 19, 20 | 3, 9, 11, 12, 14 |
| 6. Role of pressure groups.  | 21, 22, 23, 24, 25, 26             | 10, 16, 17       |
| 7. Ethical issues.   | 28                                 | 13, 15           |

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