

Accounting Study Guide

Part I: True-False/Matching and Short-Answer Questions and Problem Solving

Instructions: There is 1 (one) answer to each question on the Accountants' Institute provided bank of the following statements in the questions.

1. Accounting is the language of business. (p. 10)
2. A business record book is provided 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 ethics in terms of future responsibility requires progress in its application of the use of measurement concepts. (p. 10)
7. Assets such as cash and equipment have value because they can be used to acquire other assets at the time the liability is incurred. (p. 10)
8. The relationship between assets, liabilities, and owner's equity can be written as follows: (p. 10)
9. The accounting equation should not have to be in balance in the future. (p. 10)
10. There is a company that has a liability to a person, the person is the owner of the company. (p. 10)
11. There is a company that has a liability to a person, the person is the owner of the company. (p. 10)
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Identifying Accounting Practices Study Guide

D Keegan



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