

**Financial Accounting, 11e (Harrison/Horngren/Thomas)**

**Chapter 1 The Financial Statements**

**1 Learning Objective 1-1**

1) Accounting is an information system that measures business activities.

Answer: TRUE

Diff: 1 Var: 1

LO: 1-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement

2) Bookkeeping is a mechanical part of accounting.

Answer: TRUE

Diff: 1 Var: 1

LO: 1-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement

3) Accounting is often called the language of business.

Answer: TRUE

Diff: 1 Var: 1

LO: 1-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement

4) Accounting produces financial statements, which report information about a business.

Answer: TRUE

Diff: 1 Var: 1

LO: 1-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement, Reporting

5) The accounting process begins and ends with people making decisions.

Answer: TRUE

Diff: 1 Var: 1

LO: 1-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement

# Harrison Horngren Thomas Financial Accounting Midterm Exam

**Walter T. Harrison, Charles T Horngren**



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