

Accounting Study Guide

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

Instructions: There is 1 (one) answer to 1 (one) item on the Account questions below provided each of the following statements is true or false.

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 activity concept. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business ethics is based on basic concepts or principles pertinent to its 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 or be sold for cash or in business. (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 business for the month. (p. 10)
10. Ethics is composed of the fundamental principles or virtues that are based on the moral character. (p. 10)
11. Ethics is composed of the fundamental principles or virtues that are based on the moral character. (p. 10)
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