

TEST 1-Horngren's Accounting

1. **Accounting:** The information system that measures business activities, processes the information into reports, and communicates the results to decision makers.
2. **Accounting Equation:** The basic tool of accounting, measuring the resources of the business (what the business owns or has control of) and the claims to those resources (what the business owes to creditors and to the owner).
$$\text{Assets} = \text{Liabilities} + \text{Equity}$$
3. **Accounts Payable:** A short-term liability that will be paid in the future.
4. **Accounts Receivable:** The right to receive cash in the future from customers for goods sold or for services performed.
5. **Assets:** Economic resources that are expected to benefit the business in the future. Something the business owns or has control of.
6. **Audit:** An examination of a company's financial statements and records.
7. **Balance Sheet:** Reports on the assets, liabilities, and owners' equity of the business as of a specific date.
8. **Certified Management Accountants (CMAs):** Certified professionals who specialize in accounting and financial management knowledge. They typically work for a single company.
9. **Certified Public Accountants (CPAs):** Licensed professional accountants who serve the general public.
10. **Corporation:** A business organized under state law that is a separate legal entity.
11. **Cost Principle:** A principle that states that acquired assets and services should be recorded at their actual cost.
12. **Creditor:** Any person or business to whom a business owes money.
13. **Economic Entity Assumption:** An organization that stands apart as a separate economic unit.
14. **Equity:** The owners' claim to the assets of the business.
15. **Expenses:** The costs of selling goods or services.
16. **Faithful Representation:** Providing information that is complete, neutral, and free from error.
17. **Financial Accounting:** The field of accounting that focuses on providing information for external decision makers.
18. **Financial Accounting Standards Board (FASB):** The private organization that oversees the creation and governance of accounting standards in the United States.

Horngren Accounting Answers

RM Cervero



Horngren Accounting Answers:

Unveiling the Energy of Verbal Art: An Emotional Sojourn through **Horngren Accounting Answers**

In a global inundated with screens and the cacophony of instantaneous interaction, the profound energy and psychological resonance of verbal artistry frequently diminish in to obscurity, eclipsed by the continuous onslaught of sound and distractions. Yet, situated within the musical pages of **Horngren Accounting Answers**, a interesting work of fictional splendor that impulses with natural feelings, lies an remarkable trip waiting to be embarked upon. Written by a virtuoso wordsmith, this mesmerizing opus courses visitors on a psychological odyssey, gently revealing the latent potential and profound influence stuck within the elaborate internet of language. Within the heart-wrenching expanse of this evocative examination, we can embark upon an introspective exploration of the book is main themes, dissect its interesting publishing style, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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