

## **Accounting Study Guide**

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

Instructions: There is 1 (one) answer for each item on the Account questions below placed next to the matching statements in the questions.

1. Accounting is the language of business. (p. 10)
2. A business record book is journals and ledgers. (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 journals and ledgers records corporate or an individual's other business activity records. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business codes in terms of assets represent the complete picture in an application of the unit of measurement concept. (p. 11)
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. 11)
8. The relationship between assets, liabilities, and owner's equity can be written as follows: (p. 11)
9. The accounting equation should not have to be in balance in the future. (p. 11)
10. There is a company's assets, liabilities, and equity in the future, the accounting equation is always true. (p. 11)
11. The accounting equation should not have to be in balance in the future. (p. 11)
12. There is a company's assets, liabilities, and equity in the future, the accounting equation is always true. (p. 11)
13. There is a company's assets, liabilities, and equity in the future, the accounting equation is always true. (p. 11)
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# Identifying Accounting Practices Study Guide

**Sarah E. Nichols**



## Identifying Accounting Practices Study Guide:

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