# **CHAPTER 1**

# Accounting in Action

#### **SOLUTIONS FOR DO IT! EXERCISES**

#### DO IT! 1.1

- False. The three steps in the accounting process are identification, recording, and communication.
- 2. True.
- False. Financial accounting provides reports to help investors and creditors evaluate a company.
- 4. True.
- 5. True.

## DO IT! 1.2

- 1. False. IFRS are issued by the IASB.
- False. The standards of conduct by which actions are judged as right or wrong, honest or dishonest, fair or not fair, are ethics.
- False. The primary accounting standard-setting body in the United States is the Financial Accounting Standards Board (FASB).
- 4. True.
- 5. True.

#### DO IT! 1.3

- 1. Dividends is dividends (D); it decreases equity.
- 2. Rent Revenue is revenue (R); it increases equity.
- 3. Advertising Expense is an expense (E); it decreases equity.
- When the shareholders invest Cash in the business, it is investment by Shareholders (I); it increases equity.

#### DO IT! 1.4

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