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Financial Accounting, 10e (Harrison/Horngren/Thomas)

Chapter 2 Transaction Analysis

2.1 Learning Objective 2-1

1) A transaction is any event that has a financial impact on the business and that can be measured reliably.

Answer: TRUE

Diff: 1

LO: 2-1

AACSB: Reflective Thinking

AICPA Bus Persp: Legal/Regulatory

AICPA Functional: Measurement

2) Which of the following is NOT a business transaction?

A) A company buys goods on account.

B) A company sells land for cash.

C) A company fired 10 percent of the employees due to lackluster sales.

D) A company borrows money from the bank.

Answer: C

Diff: 2

LO: 2-1

AACSB: Analytical Thinking

AICPA Bus Persp: Strategic/Critical Thinking

AICPA Functional: Measurement

2.2 Learning Objective 2-2

1) The account is the basic summary device used in accounting.

Answer: TRUE

Diff: 1

LO: 2-2

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Daniela Niemeyer



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Conceptual Modeling Paul Johannesson, Mong Li Lee, Stephen W. Liddle, Andreas L. Opdahl, Óscar Pastor López, 2015-10-09 This book constitutes the refereed proceedings of the 34th International Conference on Conceptual Modeling ER 2015 held in Stockholm Sweden in October 2015 The 26 full and 19 short papers presented were carefully reviewed and selected from 131 submissions The papers are organized in topical sections on business process and goal models ontology based models and ontology patterns constraints normalization interoperability and integration collaborative modeling variability and uncertainty modeling modeling and visualization of user generated content schema discovery and evolution process and text mining domain based modeling data models and semantics and applications of conceptual modeling

Finance Essentials Scott Moeller, 2012-04-26 Collated by Scott Moeller of Cass Business School this collection brings together the informative articles a budding finance practitioner needs to operate effectively in today's corporate environment Bringing together core finance knowledge and cutting edge research topics in an engaging and effective way this text is the ideal companion for all practitioners and students of finance You will find insights into the practical applications of theory in key areas such as balance sheets and cash flow financial regulation and compliance funding and investment governance and ethics mergers and acquisitions and operations and performance Contributors to this collection include some of the leading experts in their respective fields Aswath Damodaran Harold Bierman Jr Andreas Jobst Frank J Fabozzi Ian Bremmer Javier Estrada Marc J Epstein Henrik Cronqvist Daud Vicary Abdullah Meziane Lasfer Dean Karlan Norman Marks Seth Armitage and many others In this collection you will discover Over 80 best practice articles providing the best guidance on issues ranging from risk management and capital structure optimization through to market responses to M A transactions and general corporate governance Over 65 checklists forming step by step guides to essential tasks from hedging interest rates to calculating your total economic capital 55 carefully selected calculations and ratios to monitor firms financial health A fully featured business and finance dictionary with over 5 000 definitions

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