

TEST BANK FOR Accounting Principles 14th Edition by Jerry J. Weygant



CHAPTER 1

ACCOUNTING IN ACTION

CHAPTER LEARNING OBJECTIVES

1. **Identify the activities and users associated with accounting.** Accounting is an information system that identifies, records, and communicates the economic events of an organization to interested users. The major users and uses of accounting are as follows: (a) Management uses accounting information to plan, organize, and run the business. (b) Investors (owners) decide whether to buy, hold, or sell their financial interests on the basis of accounting data. (c) Creditors (suppliers and bankers) evaluate the risks of granting credit or lending money on the basis of accounting information. Other groups that use accounting information are taxing authorities, regulatory agencies, customers, and labor unions.

2. **Explain the building blocks of accounting: ethics, principles, and assumptions.** Ethics are the standards of conduct by which actions are judged as right or wrong. Effective financial reporting depends on sound ethical behavior.

Generally accepted accounting principles are a common set of standards used by accountants. The primary accounting standard-setting body in the United States is the Financial Accounting Standards Board.

3. **State the accounting equation, and define its components.** The basic accounting equation is:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

Assets are resources a business owns. Liabilities are creditorship claims on total assets.

Accounting Principles Edition Test Bank

Marco Cascella



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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Accounting Principles Test Bank** Jerry J. Weygandt, 2000-02-01 **Accounting Principles and Practices** L. Paden Neeley, Frank J. Imke, 1995 **Test Bank to Accompany Fundamental Accounting Principles, Ninth Canadian Edition, Kermit D. Larson ...** Jane G. Wiese, Dennis Wilson, 1999 **Accounting Principles** Philip E. Fess, Carl S. Warren, 1990 **Solutions Manual to Accompany Accounting Principles** Jerry J. Weygandt, 2000

Principles of accounting ; Principles of financial accounting , *Accounting Principles* Roger H. Hermanson, James Don Edwards, 1991-10 **Fundamental Accounting Principles** Kermit D. Larson, Suresh Subbarao Kalagnanam, Tilly Jensen, 2005 Larson Fundamental Accounting Principles represents a current accurate and pedagogically sound text that has been setting the standard in Financial Accounting for over a decade and continues to keep pace with changing needs of today's classroom The Eleventh Canadian Edition benefits from a superior research and developmental process and sets a new standard in using technology to enhance teaching and learning in and beyond the classroom The Eleventh Canadian Edition continues to build on the core strengths that have made it a market leader presenting Fundamental Accounting Principles in a clear comprehensive and technically accurate text that has been developed in accordance with evolving market needs This text boasts a superior supplements and technology package which supports the widest range of teaching and learning whether in a traditional or technology enhanced classroom Like the text the supporting resources and technology solutions have been developed in accordance with market needs and set a new standard in the Financial Accounting Test Bank to Accompany Principles of Accounting, Second Edition Bruce Baldwin, 1986 Test Bank Accounting Principles Microtest Apple Version Solomon, 1986-01-01 **Test Bank to Accompany Accounting Principles** Lanny M. Solomon, Mary Lee Hodge, Linda M. Plunkett, 1993 Test Bank V2 Ron Larson, 1996-01-01

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