

# Financial Accounting: Tools for Business Decision Making Chapter 1 Exam 100% Solved

sole proprietorship - answer✓✓ a business owned by one person

Pros of a sole proprietorship - answer✓✓ • It is simple to set up

- It gives you control over the business, and
- More favorable tax treatment than corporations

Cons of forming a sole proprietorship - answer✓✓ The proprietor is personally liable for all debts and legal obligations of the business.

Partnership - answer✓✓ A business owned by two or more persons associated as partners.

Reason for setting up a partnership - answer✓✓ One individual does not have enough economic resources to initiate or expand the business.

Pros of forming a partnership - answer✓✓ • Partners sometimes bring unique skills or resources to the partnership

- More favorable tax treatment than corporations

Cons of forming a partnership - answer✓✓ Partners are personally liable for all debts and legal obligations of the business

Corporation - answer✓✓ A business organized as a separate legal entity owned by stockholders

Pros of forming a corporation - answer✓✓ • Shares of stock are easy to sell (transfer ownership)

- Individuals can become stock holders by investing relatively small amounts of money
- It is easier for corporations to raise funds
- Corporate stockholders have no personal legal liability

Cons of forming a corporation - answer✓✓ • Corporate stockholders generally pay higher taxes

What is the purpose of financial information? - answer✓✓ To provide inputs for decision-making.

# Financial Accounting Solved Problems Chapter 1

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