

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.

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Michal Rosen-Zvi



Accounting Principles Edition Test Bank:

Embracing the Song of Appearance: An Psychological Symphony within **Accounting Principles Edition Test Bank**

In some sort of eaten by screens and the ceaseless chatter of fast interaction, the melodic elegance and mental symphony created by the published term often diminish into the backdrop, eclipsed by the persistent noise and distractions that permeate our lives. Nevertheless, situated within the pages of **Accounting Principles Edition Test Bank** a wonderful literary treasure filled with organic thoughts, lies an immersive symphony waiting to be embraced. Constructed by a masterful composer of language, this charming masterpiece conducts viewers on a mental trip, skillfully unraveling the hidden tunes and profound impact resonating within each cautiously crafted phrase. Within the depths of this touching evaluation, we shall investigate the book is key harmonies, analyze their enthralling publishing style, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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