

Horngren's Accounting: The Financial Chapters, 14e (Miller-Nobles)

Chapter F:1 Accounting and the Business Environment

Learning Objective F:1-1

1) Accounting is the information system that measures business activities, processes the information into reports, and communicates the results to decision makers.

Answer: TRUE

Diff: 1

LO: F:1-1

AACSB: Application of knowledge

AICPA Functional: Measurement

PE Question Type: Concept

H2: Why is Accounting Important? (H1)

2) The knowledge of accounting is rarely used to help make business and personal financial decisions.

Answer: FALSE

Explanation: The knowledge of accounting is used daily to assist in making decisions for both businesses and personal items.

Diff: 1

LO: F:1-1

AACSB: Application of knowledge

AICPA Functional: Measurement

PE Question Type: Concept

H2: Why is Accounting Important? (H1)

3) Accounting starts with economic activities that accountants review and evaluate using critical thinking and judgment to create useful information that helps individuals make good decisions.

Answer: TRUE

Diff: 1

LO: F:1-1

AACSB: Application of knowledge

AICPA Functional: Measurement

PE Question Type: Concept

H2: Why is Accounting Important? (H1)

4) Accounting is referred to as the language of business because it is the method of communicating business information to decision makers.

Answer: TRUE

Diff: 1

LO: F:1-1

AACSB: Application of knowledge

AICPA Functional: Measurement

PE Question Type: Concept

H2: Why is Accounting Important? (H1)

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