

7. Financial statements are the major means of communicating accounting information to interested parties.
 Ans: T LO1 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACPAAC: Reporting ACFA PC: None ACPA BC: None IMA: Reporting & Control; Financial Reporting
8. Bookkeeping and accounting are essentially the same because the bookkeeping function includes the accounting process.
 Ans: F LO3 BT: C Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACPA AC: Measurement Analysis and Interpretation ACFA PC: None ACPA BC: None IMA: Reporting & Control; Financial Recordkeeping
9. The origins of accounting are attributed to Luca Pacioli, a famous mathematician.
 Ans: T LO2 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: None ACFA PC: None ACPA BC: None IMA: None
10. The State Administration of Taxation in the People's Republic of China is an example of an internal user of accounting information.
 Ans: F LO2 BT: C Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: Reporting ACFA PC: None ACFA BC: None IMA: Reporting & Control; Financial Reporting
11. The German Confederation of Trade Unions is an example of an external user of accounting information.
 Ans: T LO1 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: Reporting ACFA PC: None ACFA BC: None IMA: Reporting & Control; Financial Reporting
12. Identifying is the process of keeping a chronological diary of events measured in dollars and cents.
 Ans: F LO1 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: Measurement Analysis and Interpretation ACFA PC: None ACFA BC: None IMA: Reporting & Control; Financial Recordkeeping
13. Management consulting includes examining the financial statements of companies and expressing an opinion as to the fairness of their presentation.
 Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: Reporting ACFA PC: None ACFA BC: None IMA: Reporting & Control; Financial Reporting
14. Accountants do not have to worry about issues of ethics.
 Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min. AACSB: Ethics ACFAAC: None ACFA PC: Professional Behavior ACFA BC: None IMA: Professional Ethics & Values; Professional Ethical Behavior
15. The monetary unit assumption requires that all dollar amounts be rounded to the nearest dollar.
 Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFAAC: Measurement Analysis and Interpretation ACFA PC: None ACFA BC: None IMA: Reporting & Control; Financial Recordkeeping
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 Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min. AACSB: Knowledge ACFA AC: None ACFA PC: None ACFA BC: Governance Perspective IMA: None

Kimmel Financial Accounting Answers 5e Ch 13

Daniela Niemeyer



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