Accounting in Action	1 -	34
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Financial statements are the major means of communicating accounting information to interested parties.

Ans T. LOI, 8T K. Difficulty Easy. 101; Jimm. AACSB Receiving: AICPARC Reporting AICPA PC None. AICPA BC None. 1898. Reporting & Controls. Financial Reporting.

 Bookkeeping and accounting are essentially the same because the bookkeeping function includes the accounting process.

Ans. F. LOS. 8T. C. Difficulty Easy. 70T; 5 min. AACSB Knowledge: AICPA AC Wassurement Analysis and Interpretation. AICPA PC None. AICPA BC. None. 1955 Reporting & Control Financial Recordinguing.

The origins of accounting are attributed to Luca Pacioli, a famous mathematician.

Any T LDS BT K Difficulty Easy TOT: 5 min. AACSI: Knowledge AICPA AC Name AICPA PC Name AICPA BC Name IMA Name

 The State Administration of Taxation in the People's Republic of China is an example of an internal user of accounting information.

Ans F LDS 8T-C Difficulty Easy TOT 3 min. AACSS Knowledge INDPLAC Reporting AICPA PC Name AICPA SC Name ISSA Reporting & Control.
Financial Reporting

 The German Confederation of Trade Unions is an example of an external user of accounting information.

Ans T LOS BT K Difficulty Easy TOT: 5 min. AACSE Knowledge AICPAAC Reporting AICPAPC None AICPASC None IMA Reporting & Control: Financial Reporting

 Identifying is the process of keeping a chronological diary of events measured in dollars and cents.

Ans F LOS BT K Difficulty Easy TOT: 3 min. AACSB Knowledge. AKPA RC Measurement Analysis and treopretation ACPA PC None. AICPA BC None. IRIA Reporting & Control, Financial Recordinging.

 Management consulting includes examining the financial statements of companies and expressing an opinion as to the fairness of their presentation.

Ans F LCC 8T R Difficulty, Easy 101: 3 min. AACSB Knowledge INCREAC Reporting AICPAPC None INCRESC None IMA Reporting & Control. Financial Reporting

Accountants do not have to worry about issues of ethics.

Ans F. LOC. BTLK. Difficulty, Easy. TOT: 3-min. AACSII Ethics. AICPAIAC home AICPA FC Professional Behavior. AICPA BC: BMA Professional Ethics & Values: Professional Ethical Behavior.

 The monetary unit assumption requires that all dollar amounts be rounded to the nearest dollar.

Ann F LCC 8T: K Difficulty Easy 10T: 3 min. AACSB Knowledge AICPA AC Measurement Analysis and Interpretation AICPA PC None AICPA BC. None 86A Reporting & Control Financial Recordingsping

 Accountants rely on a fundamental business concept—ethical behavior—in reporting financial information.

Amil T. LGO BT. R. Bifficulty Easy. TOT: 5 min. AACSB: Ethics. AICPA.AC. None AICPA.PC: Professional Behavior. AICPA.BC. None: IRRI, Professional Ethics & Values: Professional Ethics & V

 The primary accounting standard-setting body in the United States is the International Accounting Standards Board.

Ans. F. LOG. ST. R. Difficulty Easy. TOT: 3 min. AACSS Knowledge. AICPA AC Name AICPA PC Name AICPA SC Governance Perspective. IMA Name

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Jerry J. Weygandt

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