

FINANCIAL ACCOUNTING

Accounting and Financial Accounting Concepts

1.0 Overview of Accounting

1. Which of the following statements about the nature of accounting is **not** true?
 - a. Accounting is the language of business.
 - b. Accounting identifies, measures and communicates financial information about economic entities for use by both external and internal users in making economic decisions.
 - c. Before accounting can render communication services, an economic entity should first be created.
 - d. Accounting communication services are available only to publicly accountable, medium-sized and small industries and not to micro entities.
2. Which of the following statements regarding accounting theory is [are] true?
 - I. Accounting concepts are human made.
 - II. Accounting Theory can be defined as a coherent set of hypothetical, conceptual and pragmatic principles that form a general frame of reference for a field of inquiry.
 - III. Accounting theory has developed primarily in response to government regulations.

	Statement I	Statement II	Statement III		Statement I	Statement II	Statement III
Statement II	Statement III						
a.	true	false	true	c.	false	true	true
false	b. true	true	false	d.	true	true	true
true							
3. Which of the following statements does not properly describe the fact that the Accountancy Profession is a communication profession?
 - a. Financial statements should use terminology within the level of understanding of the statement user.
 - b. Financial statements can be expressed in the Spanish or Chinese language.
 - c. Financial statements, as far as possible, should show information that can be verified from documentary evidence in order to gain the confidence of statement users.
 - d. **Financial statements can be expressed in any dialect of a country.**
4. Which one of the following is an application of the science aspect of Accounting?
 - a. Exercise of creative skill and judgment.
 - b. Interpreting the information presented in the financial statements through ratios and trend analysis.
 - c. **Use of an accounting equation to express the relationship of accountable events.**
 - d. Attesting to the fairness of presentation of financial condition and operating results.
5. The art aspect of accounting is applied in the following circumstances except when:
 - a. **The accountant refers to a body of organized knowledge in processing accounting information.**

Answer Key To Intermediate Accounting 19e Stice

S Marginson



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Decoding **Answer Key To Intermediate Accounting 19e Stice**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Answer Key To Intermediate Accounting 19e Stice**," a mesmerizing literary creation penned with a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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