

CHAPTER 1

Financial Accounting and Accounting Standards

ASSIGNMENT CLASSIFICATION TABLE (By Topic)

| Topics | Questions | Cases |
|----------------------------------------------------------------------|------------------------------------------|------------------|
| 1. Subject matter of accounting. | 1 | 4 |
| 2. Environment of accounting. | 2, 3, 21 | 6, 7 |
| 3. Role of principles, objectives, standards, and accounting theory. | 4, 5, 6, 7 | 1, 2, 3, 5 |
| 4. Historical development of GAAP. | 8, 9, 10, 11 | 8 |
| 5. Authoritative pronouncements and rule-making bodies. | 12, 13, 14, 15, 16, 17, 18, 19, 20 | 3, 9, 11, 12, 14 |
| 6. Role of pressure groups. | 21, 22, 23, 24, 25, 26 | 10, 16, 17 |
| 7. Ethical issues. | 28 | 13, 15 |

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