

Chapter 1: Accounting Principles and the Financial Statements

Student: _____

1. The processing stage of accounting is accomplished by the recording of data.
True False
2. The terms "bookkeeping" and "accounting" are *not* synonymous.
True False
3. A company's management information system is a subsystem of its accounting information system.
True False
4. Accountants focus on the needs for financial information by both internal and external decision makers.
True False
5. Accountants consider money the common unit of measure for all business transactions.
True False
6. Payment to a creditor is an example of a nonexchange business transaction.
True False
7. For accounting purposes, a business and its owner are considered the same entity.
True False
8. Knowledge of the exchange rate is necessary to apply the money measure concept in case of international transactions.
True False
9. For reporting purposes, the personal assets and debts of a business owner should be combined with the assets and debts of the business.
True False
10. Exchange rates for currency change daily according to the supply and demand for each currency.
True False

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A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the text 'University of Chicago. Law School'.

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