

Solution Manual for Financial Accounting , 12th Edition

Chapter 1 - The Financial Statements Directed Reading Worksheet Answer Key

Part I: Explain why accounting is critical to businesses (LO1)

1. What are financial statements?
Business documents companies use to report the results of their activities to people and groups that can include managers, investors, creditors, and regulatory agencies
2. List the basic financial statements.
 - a. Income statement
 - b. Statement of retained earnings
 - c. Balance sheet
 - d. Statement of cash flows
3. What does the word net refer to in accounting?
An amount after a subtraction
4. What is net income (profit)?
The excess of revenues (net sales) over expenses
5. What were net sales for The Walt Disney Company, for its year ended October 1, 2016? For its year ended October 3, 2015? On what statement do you find this information?
2016: \$55,632 million
2015: \$52,465 million
Income Statement
6. _____ is an information system that measures business activities, processes data into financial statements and reports, and communicates results to decision makers.
Accounting
7. What is the accounting cycle?
The process by which a company's financial statements are prepared
8. _____ is a mechanical part of accounting, just as arithmetic is a mechanical part of mathematics; accounting as a field is much more than this mechanical part.

Financial Accounting 12th Edition Answer Key

Karin Nielsen-Saines



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