

CHAPTER 1—Solutions

ACCOUNTING PRINCIPLES AND THE FINANCIAL STATEMENTS

Discussion Questions

DQ1.	The primary purpose of accounting is to provide decision makers with the financial information they need to make intelligent decisions. It is a valuable discipline because of the usefulness of the information it generates.
DQ2.	No. Not all economic events involve exchanges of value between the business and another party. For example, when a customer buys a product from a competitor, it is an economic event, but no exchange of value has taken place with our company and thus our company records no transaction.
DQ3.	Accounting treats sole proprietorships, partnerships, and corporations as entities separate and apart from their owners because each form represents a business (separate entity) for which financial performance must be measured and reported.
DQ4.	Expenses and withdrawals are the same in that they both reduce the owner's capital component of owner's equity. They are different in that expenses are also a component of net income, whereas withdrawals are a distribution of assets to the owner resulting from net income.
DQ5.	GAAP differs from the laws of mathematics in that they are not unchanging but rather are constantly evolving. They may change as business conditions change or as improved methods of accounting are introduced.
DQ6.	Like managers of profit-seeking businesses, managers of government and not-for-profit organizations must report to those who fund them, and they must operate their organizations in a financially prudent way.
DQ7.	CVS and Southwest are comparable in that like all companies they have two main goals: profitability and liquidity. How companies such as CVS and Southwest achieve these goals may make them incomparable in certain ways. For instance, CVS is a retail (pharmacy and related) company, whereas Southwest is a service (air transportation) company. CVS buys and leases retail stores, whereas Southwest buys and leases aircraft.
DQ8.	Unethical ways of accounting include recording and reporting business transactions that did not occur or being dishonest in recording those that did occur. Fraudulent financial reporting is the unethical preparation of financial statements that misrepresent a company's financial situation or contain false information.

Accounting Principles Chapter 1 Solutions

Eric Louis Kohler



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Fundamental Accounting Principles WILD,2017-09-11 **Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems** Eric Louis Kohler,1924 Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Jill E. Mitchell,2020-12-16 Accounting Principles 14th Edition provides students with a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective Through a primary review of accounting transactions integrated real world examples and a variety of practice opportunities students develop a thorough understanding of how to apply accounting principles and techniques in practice Students work through an entire program that builds their mastery of accounting concepts with an emphasis on decision making and key data analysis skills appropriate at the introductory level that keeps them engaged and better prepared to connect the classroom to the real world **SEC Reporting** BDO USA,2020-06-02 This title clarifies new difficult and important reporting and disclosure requirements for SEC Reporting You ll learn The latest SEC developments and hot buttons How to apply regulations S X S K and other SEC guidance How to prepare and review financial statements and their related disclosures It includes AS 3101 The Auditor s Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion *Financial Accounting* Clyde P. Stickney,1994 Fundamentals of Accounting and Financial Management Professor Ken Trotman,Dr Kerry Humphreys,Dr Victoria Clout,Kate Morgan,2022-08-01 Trotman s Fundamentals of Accounting and Financial Management previously Financial Accounting incorporates comprehensive coverage of financial accounting in Australia and includes issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This eighth edition continues to provide students with a detailed understanding of the accounting framework using a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools au cengage com mindtap **Construction Contractors: Advanced Issues** Dale Ruther,2018-04-24 The construction industry comes with many advanced accounting issues audit procedures and tax issues which makes construction contractor engagements inherently higher risk than other engagements As a result practitioners and financial professionals should be prepared to address difficult issues such as look back calculations measuring progress of contracts overhead allocations and internal controls for construction contractors In this book some of the most pervasive issues in the construction industry and how to identify and manage the risks inherent in construction contractor engagements are discussed This book shows how to Apply complex accounting and financial reporting standards to construction contractors Evaluate and rework audit processes to avoid common deficiencies in construction engagements Identify tax compliance issues unique to the construction industry

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