

Accounting Study Guide Chapter 1

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Study Guide Exam 1 Chapter 1 What is accounting?-The information system that identifies, records, and communicates the economic events of an organization to interested users. Why is accounting important?-Because it identifies, records, and communicates the economic events of an organization to interested users. Who are the two types of users of accounting information?

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1. Accounting is the language of business. (p. 6) 2. A creditor would favor a positive net worth. (p. 7) 3. The principles of right and wrong that guide an individual in making personal decisions is called business ethics. (p. 8) 4. Keeping personal and business records separate is an application of the business entity concept. (p. 11)

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What is accounting? - consists of three basic activities- The Keys of Accounting are 1. Identify, Record, Communicate To identify: 1. identifying economic events company selects the events that are relevant to its business ex. Sale of snack chips by pepsi. To record: records events in order to provide a history of its financial activities.

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This study guide was very helpful. The examples and problems for each chapter was good practice in understanding the material. The text book problems are as usual too advanced and I wish the authors would rewrite their main text so that students just learning accounting can feel like they are learning something.

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Answers To Cengage Accounting Chapter 1

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