

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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Jay M. Smith

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