

Chapter 1

Accounting in Business

Question Study 1-12 (10 minutes)

Which of the following is **not** a primary financial statement of a company's equity (E), or statement of owner funds (OF)?

- | | | |
|-------------|-------|-------|
| a. E | b. OF | c. CP |
| d. CP | e. E | f. OF |
| g. E and CP | h. E | i. OF |

Question Study 1-13 (10 minutes)

- | | |
|-------|-------|
| 1. E | 6. OF |
| 2. E | 7. OF |
| 3. E | 8. OF |
| 4. OF | 9. OF |

Question Study 1-14 (10 minutes)

- | | |
|-------|-------|
| 1. E | 6. OF |
| 2. OF | 7. OF |
| 3. E | 8. OF |

Exercise 1-1 (10 minutes)

Code	Description	Accounting principle
H	1. A company reports details behind financial statements that could impact users' decisions.	Full disclosure principle
G	2. Financial statements reflect the assumptions that the business continues operating.	Going concern assumption
F	3. A company records the expenses incurred to generate the revenues reported.	Matching (expense recognition) principle
A	4. Derived from long-term and generally accepted accounting principles.	General accounting principle
C	5. Each business is accounted for separately from the owner or owners.	Business entity assumption

Accounting 23e Solutions Manual

Michal Rosen-Zvi



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