

Accounting Exam 1 Study Guide

Chapter 1

- Accounting consists of three basic activities
 - Identifies
 - Records
 - Communicates
- Identify
 - Identifies the economic events relevant to its business
- Records
 - Records those events in order to provide a history of financial activities
 - Recording consists of keeping a systematic, chronological diary of events
- Communicates
 - Communicates the collected information to interested users by means of accounting reports
 - Most common of these reports are called financial statements
 - Such data are said to be reported in the aggregate
 - By doing this, the accounting process simplifies a multitude of transactions and makes a series of activities understandable and meaningful
 - A vital element of communicating is the ability to analyze and interpret
- Analyze and Interpret
 - Analyze and interpret the reported information
 - Analysis
 - Involves use of ratios, percentages, graphs, and charts to highlight significant financial trends and relationships
 - Interpretation
 - Involves explaining the uses, meaning, and limitations of reported data
- Accounting Process
 - Includes the bookkeeping function
 - Bookkeeping involves only the recording of economic events
 - In total, accounting involves the entire process of identifying, recording, and communicating economic events.
- Internal Users (within company)
 - Managers who plan, organize, and run the business.
 - This includes
 - Marketing managers
 - Production supervisors
 - Finance directors
 - Company Officers
 - Groups
 - Marketing
 - Management
 - Finance
 - Human Resources
- External Users (Outside the company)
 - Individuals and organizations outside a company who want financial information about the company
 - Investors (Owners)
 - Use accounting information to decide whether to buy, hold, or sell ownership shares of a company.
 - Creditors (Such as suppliers and bankers)
 - Use accounting information to evaluate the risks of granting credit or lending money.
 - Taxing Authorities
 - IRS (Internal Revenue Service)
 - Want to know whether the company complies with tax laws
 - Regulatory Agencies
 - Securities and Exchange Commission
 - Federal Trade Commission
 - Wants to know whether the company is operating within prescribed rules.
 - Customers
 - Interested in whether a company will continue to honor product warranties and support its product lines.
 - Labor Unions
 - Want to know whether the owners have the ability to pay increased wages and benefits
- Ethics
 - The standards of conduct by which actions are judged as right or wrong, honest or dishonest, fair or not fair
- Analyzing Ethics Cases
 - Recognize an ethical situation and the ethical issues involved

Accounting 1 Study Guide 6 Answer Key

RJ Alexander



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The book delves into Accounting 1 Study Guide 6 Answer Key. Accounting 1 Study Guide 6 Answer Key is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting 1 Study Guide 6 Answer Key, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting 1 Study Guide 6 Answer Key
 - Chapter 2: Essential Elements of Accounting 1 Study Guide 6 Answer Key
 - Chapter 3: Accounting 1 Study Guide 6 Answer Key in Everyday Life
 - Chapter 4: Accounting 1 Study Guide 6 Answer Key in Specific Contexts
 - Chapter 5: Conclusion
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3. In chapter 2, the author will delve into the foundational concepts of Accounting 1 Study Guide 6 Answer Key. This chapter will elucidate the essential principles that must be understood to grasp Accounting 1 Study Guide 6 Answer Key in its entirety.
4. In chapter 3, the author will examine the practical applications of Accounting 1 Study Guide 6 Answer Key in daily life. The third chapter will showcase real-world examples of how Accounting 1 Study Guide 6 Answer Key can be effectively utilized in everyday scenarios.
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6. In chapter 5, this book will draw a conclusion about Accounting 1 Study Guide 6 Answer Key. This chapter will summarize the key points that have been discussed throughout the book.

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