

# Chapter 1

## Accounting in Business

Question Study 1-12 (10 minutes)

Which of the following is **not** a financial statement? **Financial statement** is a report that provides information about a company's financial position, performance, and cash flows.

- |                        |                                      |
|------------------------|--------------------------------------|
| a. Balance Sheet       | d. Statement of Cash Flows           |
| b. Income Statement    | e. Statement of Retained Earnings    |
| c. Statement of Equity | f. Statement of Comprehensive Income |

Question Study 1-13 (10 minutes)

- |                      |                         |
|----------------------|-------------------------|
| 1. Assets            | 4. Liabilities          |
| 2. Equity            | 5. Income               |
| 3. Retained Earnings | 6. Comprehensive Income |
| 4. Dividends         | 7. Cash                 |

Question Study 1-14 (10 minutes)

- |                      |                         |
|----------------------|-------------------------|
| 1. Assets            | 4. Liabilities          |
| 2. Equity            | 5. Income               |
| 3. Retained Earnings | 6. Comprehensive Income |

Exercise 1-1 (10 minutes)

Code	Description	Accounting Principle
H	1. A company reports details about its financial position, performance, and cash flows.	Full disclosure principle
G	2. Financial statements reflect the assumptions that the business makes regarding the future.	Going concern assumption
F	3. A company records the expenses incurred to generate the revenues reported.	Matching (expense recognition) principle
A	4. Financial statements are prepared and presented in accordance with generally accepted accounting principles.	GAAP accounting principle
C	5. Each business is accounted for separately from the owner or owners.	Business entity assumption

# Accounting 23e Solutions Manual

**Warren, Reeve, Duchac**



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