

Accounting Study Guide

Part I: True-False/Knowledge and Skill Concepts and Principles

Instructions: Place a T for true or an F for false in the Answer column when you feel each of the following statements is true or false.

1. Accounting is the language of business. (p. 10)
2. A business record book is portable and useful. (p. 10)
3. The principles of right and wrong that guide an individual in making personal decisions is called business ethics. (p. 10)
4. Keeping personal and business records separate is an important office business safety measure. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business codes in terms of basic concepts or complete projects in an application of the use of measurement concept. (p. 11)
7. Assets such as cash and equipment have value because they can be used to acquire other assets at the time the liability is incurred. (p. 11)
8. The relationship between assets, liabilities, and owner's equity can be written as an equation. (p. 11)
9. The accounting equation should not have to be in balance in the account. (p. 11)
10. Ethics is composed of the fundamental principles or virtues that are based on the moral character. (p. 11)
11. Ethics is composed of the fundamental principles or virtues that are based on the moral character. (p. 11)
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