

WEYGANDT ACCOUNTING PRINCIPLES 11e

Solutions Manual

1

Accounting in Action

Learning Objectives

After studying this chapter, you should be able to:

- [1] Explain what accounting is.
- [2] Identify the users and uses of accounting.
- [3] Understand why ethics is a fundamental business concept.
- [4] Explain generally accepted accounting principles.
- [5] Explain the monetary unit assumption and the economic entity assumption.
- [6] State the accounting equation, and define its components.
- [7] Analyze the effects of business transactions on the accounting equation.
- [8] Understand the four financial statements and how they are prepared.

1-2

Preview of Chapter 1

ACCOUNTING IN ACTION				
What Is Accounting?	The Building Blocks of Accounting	The Basic Accounting Equation	Using the Accounting Equation	Financial Statements
• Three activities • Who uses accounting data	• Ethics in financial reporting • Generally accepted accounting principles • Measurement principles • Assumptions	• Assets • Liabilities • Owner's equity	• Transaction analysis • Summary of transactions	• Income statement • Owner's equity statement • Balance sheet • Statement of cash flows

Accounting Principles
Eleventh Edition
Weygandt • Kimmel • Kieso

1-3

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Huangqi Zhang



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