

## **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 ethical business writing strategy. (p. 10)
5. Generally Accepted Accounting Principles (GAAP) allows for flexibility in reporting. (p. 10)
6. Accounting business codes in terms of future projects or completed projects in an application of the art 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 future. (p. 11)
10. Ethics is a personal choice independent of the culture in which one lives. (p. 12)
11. Ethics means that honest and correct behavior is required. (p. 12)
12. Ethics means that honest and correct behavior is required. (p. 12)
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# Accounting Study Guide Identifying Accounting Concept

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