

Chapter 01: Introduction to Accounting

True / False

1. The purpose of accounting is to provide financial information about the current operations and financial conditions of a business to individuals and organizations.

- a. True
- b. False

ANSWER: True

2. Because financial information is communicated in accounting terms, accounting is said to be the "language of business."

- a. True
- b. False

ANSWER: True

3. Interpreting refers to reviewing events that have taken place and determining how they affect a business.

- a. True
- b. False

ANSWER: False

4. A partnership is owned by stockholders or shareholders and is managed by them.

- a. True
- b. False

ANSWER: False

5. A business that makes a product to sell is called a manufacturing business.

- a. True
- b. False

ANSWER: True

6. A public accountant can achieve professional recognition as a Certified Public Accountant by meeting certain educational and experience requirements as determined by each state.

- a. True
- b. False

ANSWER: True

7. The six major steps of the accounting process are analyzing, recording, classifying, summarizing, reporting, and interpreting.

- a. True
- b. False

ANSWER: True

8. Generally accepted accounting principles are procedures and guidelines to be followed in the accounting/reporting process.

- a. True
- b. False

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