

# PRINCIPLES OF FINANCIAL ACCOUNTING 11TH

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## CHAPTER 1

### Uses of Accounting Information and the Financial Statements

#### PLANNING MATRIX

| Learning Objective |                                                                                                                                                                                                                                         | Building Your Basic Knowledge and Skills |                                                        | Enhancing Your Knowledge, Skills, and Critical Thinking |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|
| 1.                 | Define accounting and describe its role in making informed decisions, identify business goals and activities, and explain the importance of ethics in accounting.                                                                       | SE 1                                     | E 1, 2, 3 P 3, 5, 7                                    | C 1<br>C 6                                              |
| 2.                 | Identify the users of accounting information.                                                                                                                                                                                           |                                          | E 1, 3, 4                                              | C 1                                                     |
| 3.                 | Explain the importance of business transactions, money measure, and separate entity.                                                                                                                                                    | SE 2                                     | E 1, 3, 5, 6, 7                                        |                                                         |
| 4.                 | Identify the three basic forms of business organization.                                                                                                                                                                                | SE 2, 3                                  | E 1, 4, 6, P 4, 8, 14                                  |                                                         |
| 5.                 | Define financial position, and state the accounting equation.                                                                                                                                                                           | SE 4, 5, 6, 7                            | E 2, 8, 9, 12, 14                                      | C 2<br>C 6                                              |
| 6.                 | Identify the four basic financial statements.                                                                                                                                                                                           | SE 8, 9                                  | E 2, 9, 10, P 1, 2, 3, 11, 13, 14 4, 5, 6, 7, 8, 9, 10 | C 5                                                     |
| 7.                 | Explain how generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS) relate to financial statements and the independent CPA's report, and identify the organizations that influence GAAP. |                                          | E 2, 3, 15 P 5                                         | C 3<br>C 4<br>C 5                                       |

#### MEMORANDA:

SE: Short Exercises

# Aplia For Needlespowerscrossons Principles Of Accounting 11th Edition

**Sabine Zange**



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