

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 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 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 C 4 C 5

MEMORANDA:

SE: Short Exercises

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