# Test Bank for Accounting: What the Numbers Mean, 10th Edition: David Marshall

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#### Chapter 01

#### Accounting - Present and Past

- Which of the following entities would not require accounting information pertaining to their economic activities?
  - A. Social clubs.
  - B. Not-for-profit entities.
  - C. State governments.
  - D. All of the above require accounting information.
  - E. None of the above requires accounting information.
- Which of the following is not an objective of financial reporting described in FASB Concepts Statement No. 1?
  - A. To provide information about how management of an enterprise has discharged its stewardship responsibility to owners.
  - B. To measure the current market value of the business enterprise.
  - C. To provide information so potential investors or creditors can make their own predictions of future earnings.
  - D. To focus primarily on information about earnings and its components.
  - E. All of the above are objectives of financial reporting.
- 3. Which of the following statements about the Financial Accounting Standards Board is correct?
  - A. The FASB is an agency of the Federal government.
  - B. The FASB has the authority to fine a noncompliant firm.
  - C. The FASB follows a due process procedure that permits input from interested parties before a standard is issued.
  - D. The FASB is controlled by the American Institute of CPA's.
  - E. None of the above statements is correct.
- Major classifications of accounting activity would not include:
  - A. financial accounting, internal auditing, public accounting.
  - B. internal auditing, governmental accounting, managerial accounting.
  - C. financial accounting, national accounting, cost accounting.
  - D. auditing, income tax accounting, governmental accounting.
- 5. Which of the following is wor an example of a decision or informed judgment that a potential investor would make from accounting information?
  - A. Future profitability based on past profitability.

## Accounting What Does The Numbers Mean By Marshall Test Bank File

**Lloyd Earnest Goodyear** 

#### **Accounting What Does The Numbers Mean By Marshall Test Bank File:**

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