

Accounting 9e Global Edition by Horngren Harrison Oliver (Test Bank All Chapters, 100% Original Verified, A+ Grade)

Accounting, 9e, Global Edition (Horngren) **Chapter 1 Accounting and the Business Environment**

Learning Objective 1-1

1) Accounting is the information system that measures business activity, processes the data into reports, and communicates the results to decision makers.

Answer: TRUE

Diff: 1

LO: 1-1

EOC Ref: QC1-6

AACSB: Reflective Thinking

AICPA Business: Strategic/Critical Thinking

AICPA Functional: Measurement, Reporting

2) Accounting is "the language of business."

Answer: TRUE

Diff: 1

LO: 1-1

EOC Ref: Accounting Vocabulary

AACSB: Reflective Thinking

AICPA Business: Strategic/Critical Thinking

AICPA Functional: Reporting

3) A debt that a business owes to an outside party is called:

A) an asset.

B) a liability.

C) stockholders' equity.

D) revenue.

Answer: B

Diff: 1

LO: 1-1

EOC Ref: E1-14

AACSB: Analytic Skills

AICPA Business: Legal/Regulatory

AICPA Functional: Reporting

4) There are relatively few types of revenue. Which of the following is NOT a type of revenue?

A) Common Stock

B) Service

C) Interest

D) Sales

Answer: A

Diff: 1

LO: 1-1

EOC Ref: S1-1

AACSB: Reflective Thinking

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