

Managerial Accounting WileyPlus Practice 1-3: Questions With Comprehensive Answers

(LO 1) Which is not one of the three forms of business organization?

- (a) Sole proprietorship.
- (b) Creditorship.
- (c) Partnership.
- (d) Corporation. Correct Answer - (b) Creditorship.

Creditorship is not a form of business organization. The other choices are incorrect because (a) sole proprietorship, (c) partnership, and (d) corporation are all forms of business organization.

(LO 1) Which is an advantage of corporations relative to partnerships and sole proprietorships?

- (a) Lower taxes.
- (b) Harder to transfer ownership.
- (c) Reduced legal liability for investors.
- (d) Most common form of organization. Correct Answer - (c) Reduced legal liability for investors.

An advantage of corporations is that investors are not personally liable for debts of the business. The other choices are incorrect because (a) lower taxes, (b) harder to transfer ownership, and (d) most common form of organization are not true of corporations.

(LO 1) Which statement about users of accounting information is incorrect?

- (a) Management is considered an internal user.
- (b) Taxing authorities are considered external users.
- (c) Present creditors are considered external users.
- (d) Regulatory authorities are considered internal users. Correct Answer - (d) Regulatory authorities are considered internal users.

Regulatory authorities are considered external, not internal, users. The other choices are true statements.

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