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Accounting Concepts and Procedures: An Introduction

ANSWERS TO DISCUSSION QUESTIONS AND CRITICAL THINKING/ETHICAL CASE

1. *The functions of accounting are to analyze, record, classify, summarize, report and interpret information.*
2. *Sole proprietorship—one owner, unlimited liability; easy to form Partnership—two or more owners; unlimited liability, easy to form Corporation—one or more shareholders; limited liability; more difficult to form.*
3. *Service, merchandising, or manufacturing.*
4. *The objective of accounting is to provide relevant, timely information for user decision making. Accountants must behave in an ethical manner so that the information they provide will be trustworthy and, therefore, useful for all decisions. Ethics are moral principles that guide the conduct of individuals. Sometimes business managers and accountants behave in an unethical manner.*
5. *The three elements of the basic accounting equation are assets, liabilities, owner's equity.*
6. *Capital is the owner's current investment or equity in the assets of a business. It is one subdivision of owner's equity.*
7. *True. The sum of the left side of the equation must equal the sum of the right side of the equation.*
8. *False. It is the income statement that tells how well the company has performed.*
9. *False. Revenue is a subdivision of owner's equity.*
10. *Owner's equity is subdivided into Capital, Withdrawals, Revenue, and Expenses.*
11. *False. It is a subdivision of owner's equity.*
12. *Reject. As expenses increase and revenue remains the same, owner's equity decreases.*
13. *Revenue less Expenses; an income statement shows performance—profit or loss for the period.*
14. *False. It calculates ending capital.*
15. *The question in this case is whether Paul should be allowed to "pad" his expense account with an additional \$100 of expenses. Paul should be allowed to charge only those items that are business related. Paul's argument that he is entitled to an additional \$100 is not a valid assumption. However, he should be allocated money for any business expenses during the weekend. Paul should also ask his employer for additional compensation for working during his non scheduled time. The important point is that accountants need to be seen as being ethical and should not do unethical activities.*

College Accounting Instructor Manual Jeffrey Slater

Jeffrey Slater, Jeffrey A. Hoffer



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Instructors Resource Manual and Solutions, Chap. 1-15 Jeffrey Slater, 2002-09-04 College Accounting Jeffrey Slater, 1988 *Prentice-Hall Accounting Faculty Directory* ,1995 Principles of Accounting, Chapters 1-14 Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text **College Accounting Chapters 1-12 with Study Guide and Working Papers** Jeffrey Slater, 2014-12-31 For college Accounting and Bookkeeping courses Fundamental Accounting Principles College Accounting Chapters 1 12 with Study Guide and Working Papers provides a strong foundation in the basics of accounting The material is organized in a clear easy to follow format and each chapter contains a plethora of learning tools and practice materials to help students immediately put their skills to use The Thirteenth Edition stays current with modern accounting tools and techniques and includes updated computer workshops using Sage 50 and QuickBooks Students are also introduced to new trends in banking technology and updated tax information Also available with MyAccountingLab r MyAccountingLab is an online homework tutorial and assessment program designed to work with this text to engage students and improve results Within its structured environment students practice what they learn test their understanding and pursue a personalized study plan that helps them better absorb course material and understand difficult concepts Note You are purchasing a standalone product MyAccountingLab does not come packaged with this content If you would like to purchase both the physical text and MyAccountingLab search for ISBN 10 0134077369 ISBN 13 9780134077369 College Accounting Chapters 1 12 with Study Guide and Working Papers Plus MyAccountingLab with Pearson eText Access Card Package 13 e That package includes ISBN 10 0133866300 ISBN 13 9780133866308 College Accounting Chapters 1 12 with Study Guide and Working Papers 13 e and ISBN 10 0133792978 ISBN 13 9780133792973 MyAccountingLab with Pearson eText Access Card for College Accounting A Practical Approach 13 e MyAccountingLab should only be purchased when required by an instructor College Accounting 1-25 and DVD Package, Instructor Solutions Manual 13-25 Slater, 2004-01-01 Instructor's Resource Manual with Tests [to Accompany] Basic College Mathematics, Fifth Edition [by] John Tobey [and] Jeffrey Slater Denise Robichaud, 2005 **Accounting Principles, Chapters 1-13** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2004-02-16 Get a better grade with eGrade Plus Before you buy make sure you are getting the best value and all the learning tools you ll need to succeed in your course If your professor requires eGrade Plus you can purchase it now at no additional cost With this special eGrade Plus package you get the new text no highlighting no missing pages no food stains and a registration code to eGrade Plus which offers a wealth of web based support materials

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