

CHAPTER 1**FINANCIAL ACCOUNTING AND
ACCOUNTING STANDARDS**

IFRS questions are available at the end of this chapter.

TRUE-FALSE—Conceptual

| Answer | No. | Description |
|---------------|------------|--|
| F | 1. | Definition of financial accounting. |
| T | 2. | Purpose of financial statements. |
| T | 3. | Definition of financial accounting. |
| T | 4. | Capital allocation process. |
| F | 5. | Objective of financial reporting. |
| T | 6. | Decision-Usefulness approach. |
| T | 7. | Users of financial statements. |
| F | 8. | Committee on Accounting Procedure. |
| F | 9. | Passage of FASB standards. |
| T | 10. | Financial Accounting Concepts. |
| T | 11. | Creation of Accounting Principles Board. |
| F | 12. | FASB Codification. |
| T | 13. | Code of Professional Conduct. |
| F | 14. | GAAP and political action. |

Intermediate Accounting 14e Ch 17 Test Bank

CH Cherryholmes



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