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1 - 4

18. The Financial Accounting Standards Board is a part of the International Accounting Standards Board.

Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: None ACPA PC: None ACPA BC: Governance Perspective IMA: None

19. The two primary accounting standard-setting bodies are the International Accounting Standards Board and the Financial Accounting Standards Board.

Ans: T LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: None ACPA PC: None ACPA BC: Governance Perspective IMA: None

20. Most companies in the United States follow standards issued by the IASB.

Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Reporting ACPA PC: None ACPA BC: Governance Perspective IMA: Reporting & Control Financial Reporting

21. International Financial Reporting Standards are determined by the IASB.

Ans: T LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: None ACPA PC: None ACPA BC: Governance Perspective IMA: None

22. Generally Accepted Accounting Principles and International Financial Reporting Standards are similar in many respects.

Ans: T LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: None ACPA PC: None ACPA BC: Governance Perspective IMA: None

23. IFRS follows one measurement principle known as the historical cost principle.

Ans: F LO2 BT: K Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

24. Even though a partnership is not a separate legal entity, for accounting purposes the partnership affairs should be kept separate from the personal activities of the owners.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

25. The economic entity assumption requires that the activities of an entity be kept separate and distinct from the activities of its owner and all other economic entities.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

26. The economic entity assumption requires that the activities of an entity be kept separate and distinct from the activities of its owner and all other economic entities.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

27. The economic entity assumption requires that the activities of an entity be kept separate and distinct from the activities of its owner and all other economic entities.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

28. The economic entity assumption requires that the activities of an entity be kept separate and distinct from the activities of its owner and all other economic entities.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

29. The economic entity assumption requires that the activities of an entity be kept separate and distinct from the activities of its owner and all other economic entities.

Ans: T LO2 BT: C Difficulty: Easy TOT: 3 min AACSB: Knowledge ACPLAC: Measurement Analysis and Interpretation ACPA PC: None ACPA BC: None IMA: Reporting & Control Financial Recordkeeping

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