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CHAPTER 1 ACCOUNTING IN ACTION. 55. Which of the following would not be considered an external user of accounting data for the GHI Company? a. Internal Revenue Service Agent. b. Management. c. Creditors. d. Customers. 56. Which of the following would not be considered internal users of accounting data for a company? a. The president of a ...

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The purpose of this chapter is to show you that accounting is the system used to provide useful financial information. The content and organization of Chapter 1 are as follows. Accounting in Action What Is Accounting? • Three activities • Who uses accounting data? The Basic Accounting Equation • Assets • Liabilities • Equity The Building Blocks of

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1-1 CHAPTER 1 Accounting in Action ASSIGNMENT CLASSIFICATION TABLE Study Objectives Questions Brief Exercises Exercises A Problems B Problems 1. Explain what accounting is. 1, 2, 5 1 2. Identify the users and uses of accounting. 3, 4 2 3. Understand why ethics is a fundamental business concept. 3 4. Explain generally accepted accounting principles and the cost principle. 6 4 5.

CHAPTER 1

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As a financial information system, accounting is the process of identifying, recording, and communicating the economic events of an organization. In this chapter, we: (1) introduce the subject of accounting and GAAP (generally accepted accounting principles), (2) discuss