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Business Scalability

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sg This question also appears in the Study Guide. st This question also appears in a self-test at the student companion website. a This question covers a topic in an appendix to the chapter. Test Bank for Accounting Principles, Eighth Edition 3 - 2. SUMMARY OF QUESTIONS BY STUDY OBJECTIVES AND BLOOM'S TAXONOMY

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Chapter 3 begins by differentiating between concepts of economic and accounting income. Accounting income is largely driven by the measurement of transactions and events, and assigning them to the correct accounting time periods. This gives rise to a set of general principles for revenue and expense recognition.

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CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS Financial statements provide the fundamental information that we use to analyze and answer valuation questions. It is important, therefore, that we understand the principles governing these statements by looking at four questions: • How valuable are the assets of a firm?

## **CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS**

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chapter the accounting information system summary of question types by study objectives and level of difficulty item so lod item so 10. 11. 12. 13. 14. 15. 16.

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An accounting time period that is one year in length is referred to as a fiscal year. A fiscal year that starts on January 1 and ends on December 31 is a calendar year. EXERCISE 3-2 (a) Accrual-basis accounting records the transactions that change a company's financial statements in the periods in which the events

## **CHAPTER 3**

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