

Chapter 1

Introducing Financial Accounting

Learning Objectives – coverage by question

	True / False	Multiple Choice	Exercises	Problems	Essay Questions
LO1 Identify the users of accounting information and discuss the costs and benefits of disclosure. (p. 4)	1, 2	1, 2, 3	1, 2		2, 5, 6
LO2 Describe a company's business activities and explain how these activities are represented by the accounting equation. (p. 7)	3, 4, 5, 6	4, 5	3	1	1, 6
LO3 Introduce the four key financial statements including the balance sheet, income statement, statement of stockholders' equity, and statement of cash flows. (p. 11)	7, 8, 9	4, 6, 7, 8, 9, 10, 11	4, 5, 6, 7, 8, 9, 10, 11	2, 3	
LO4 Describe the institutions that regulate financial accounting and their role in establishing generally accepted accounting principles. (p. 17)	10, 11, 12	12, 19, 20		1, 4	3, 4
LO5 Compute two key ratios that are commonly used to assess profitability and risk - return on equity and the debt-to-equity ratio. (p. 21)	13, 14	13, 14, 15, 16, 17, 18	13, 14	5	
LO6 Appendix 1A: Explain the conceptual framework for financial reporting. (p. 26)	15, 16	21, 22	12		3, 5

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Journal ,1968 **Books in Series** ,1985 Vols for 1980 issued in three parts Series Authors and Titles Solutions Manual
for Use with Financial Accounting, Fourth Edition Walter B. Meigs,Robert F. Meigs,1983 *Corporate Technology Directory*
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