

Financial Accounting 6th Edition by Spiceland CH01

ESSAY. Write your answer in the space provided or on a separate sheet of paper.

1) Match each business activity with its example.

- 1.A) Purchase office building.
- 2.B) Pay utilities.
- 3.C) Receive investments from stockholders.

Operating

Financing

Investing

2) Match each financial statement with the accounts reported on it:

- 1.A) Dividends.
- 2.B) Assets and liabilities.
- 3.C) Revenues and expenses.

Income statement

Statement of stockholders' equity

Balance sheet

3) Match each organization to its role:

- 1.A) Ensure that auditors follow strict guidelines when conducting their audits.
- 2.B) Independent, private-sector group that is primarily responsible for setting financial reporting rules in the United States.
- 3.C) Develop a single set of high-quality, understandable global accounting standards.
- 4.D) Enforce proper application of financial reporting rules for companies whose securities are publicly traded.

Financial Accounting Standards Board

Public Company Accounting Oversight Board

International Accounting Standards Board

Securities and Exchange Commission

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R Sanford



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