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1. The matching of assets and expenses of a business on a periodic basis is referred to as the matching concept.

- a. True
- b. False

*ANSWER:*

False

*POINTS:*

1

*DIFFICULTY:*

Easy

*LEARNING OBJECTIVES:*

COLL.HEIN.17.18 - LO: 5-1

*ACCREDITING STANDARDS:*

AICPA FN-Measurement  
BUSPROG: Communication

*TOPICS:*

ACBSP: APC-02-GAAP

*KEYWORDS:*

Bloom's: Evaluating

*NOTES:*

1 min.

2. The balance sheet reports earnings on a specific date.

- a. True
- b. False

*ANSWER:*

False

*POINTS:*

1

*DIFFICULTY:*

Easy

*LEARNING OBJECTIVES:*

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AICPA FN-Reporting  
BUSPROG: Communication

*TOPICS:*

ACBSP: APC-09-Financial Statements

*KEYWORDS:*

Bloom's: Evaluating

*NOTES:*

1 min.

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**Stephen L. Nelson**



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