Chapter 1

Accounting in Action

Chapter 1-1

Accounting Principles, Ninth Edition

Study Objectives

- Explain what accounting is.
- Identify the users and uses of accounting.
- Understand why ethics is a fundamental business concept.
- Explain generally accepted accounting principles and the cost principle.
- Explain the monetary unit assumption and the economic entity assumption.
- 6. State the accounting equation, and define its components.
- Analyze the effects of business transactions on the accounting equation.

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