

# CHAPTER 1

## Accounting in Action

### Study Objectives

*After studying this chapter, you should be able to:*

- 1 Explain what accounting is.
- 2 Identify the users and uses of accounting.
- 3 Understand why ethics is a fundamental business concept.
- 4 Explain generally accepted accounting principles.
- 5 Explain the monetary unit assumption and the economic entity assumption.
- 6 State the accounting equation, and define its components.
- 7 Analyze the effects of business transactions on the accounting equation.
- 8 Understand the four financial statements and how they are prepared.

1-1

## Preview of CHAPTER 1

### Accounting in Action

What Is Accounting?	The Building Blocks of Accounting	The Basic Accounting Equation	Using the Accounting Equation	Financial Statements
<ul style="list-style-type: none"><li>• Three activities</li><li>• Who uses accounting data</li></ul>	<ul style="list-style-type: none"><li>• Ethics in financial reporting</li><li>• Generally accepted accounting principles</li><li>• Measurement principles</li><li>• Assumptions</li></ul>	<ul style="list-style-type: none"><li>• Assets</li><li>• Liabilities</li><li>• Owner's equity</li></ul>	<ul style="list-style-type: none"><li>• Transaction analysis</li><li>• Summary of transactions</li></ul>	<ul style="list-style-type: none"><li>• Income statement</li><li>• Owner's equity statement</li><li>• Balance sheet</li><li>• Statement of cash flows</li></ul>

# Weygandt Principles Of Accounting 10th Edition Answers

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