

# WEYGANDT ACCOUNTING PRINCIPLES 11e

## Solutions Manual

# 1

## Accounting in Action

### Learning 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.

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## 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> |

Accounting Principles  
Eleventh Edition  
Weygandt • Kimmel • Kieso

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