CHAPTER 1

Accounting in Action

Learning Objectives

- Identify the use and users of accounting and the objective of financial reporting.
- 2. Compare the different forms of business organization.
- Explain the building blocks of accounting: ethics and the concepts included in the conceptual framework.
- Describe the components of the financial statements and explain the accounting equation.
- Analyze the effects of business transactions on the accounting equation.
- Prepare financial statements.

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SB Merriam

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