

CHAPTER 1

ACCOUNTING: INFORMATION FOR DECISION MAKING

OVERVIEW OF BRIEF EXERCISES, EXERCISES, AND CRITICAL THINKING CASES

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 1.1	Users of accounting information	1, 3, 5	Analysis
B. Ex. 1.2	Components of internal control	2, 5	Analysis
B. Ex. 1.3	Inexact or approximate measures	3, 4	Analysis, judgment
B. Ex. 1.4	Standards for the preparation of accounting information	5, 6	Analysis
B. Ex. 1.5	FASB conceptual framework	1, 3, 5, 6	Analysis
B. Ex. 1.6	PCAOB	5, 6	Analysis, research
B. Ex. 1.7	COSO	2, 5, 6	Analysis, ethics
B. Ex. 1.8	Professional certifications in accounting	7, 8	Analysis
B. Ex. 1.9	AICPA code of professional conduct	5, 7	Analysis, ethics
B. Ex. 1.10	Personal benefits of accounting skills	1	Analysis

Exercises	Topic	Learning Objectives	Skills
1.1	You as a user of accounting information	1	Analysis, judgment
1.2	Real World: Boeing Company, California Public Employees Retirement System, China Airlines Users of accounting information	3, 4	Analysis, research
1.3	What is financial reporting?	3	Analysis, judgment
1.4	Generally accepted accounting principles	6	Analysis
1.5	Accounting organizations	6	Analysis, communication
1.6	Investment return	3	Analysis
1.7	Accounting terminology	3-5, 7	Analysis
1.8	Accounting organizations	6	Analysis
1.9	Financial and management accounting	3, 4	Judgment
1.10	Management accounting information	4	Communication, judgment
1.11	Accounting organizations	6	Analysis, judgment
1.12	Purpose of an audit	5	Analysis, judgment
1.13	Audits of financial statements	5	Analysis
1.14	Ethics and professional judgment	7	Analysis, communication, judgment
1.15	Careers in accounting	8	Judgment, communication
1.16	Home Depot, Inc. general information	1, 3, 5	Analysis, judgment, research

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