

FINANCIAL STATEMENTS: Financial Statement Elements Chapter

Multiple Choice – Compulsory Questions

1. Define the following terms:

- 1.1. Accounting cycle
- 1.2. External Financial Management (Accounting cycle)
- 1.3. Internal Accounting
- 1.4. Financial Accounting (Accounting cycle)
- 1.5. Financial Accounting (Accounting cycle) and Internal Accounting
- 1.6. Internal Accounting
- 1.7. Financial Accounting (Accounting cycle)
- 1.8. Internal Accounting (Accounting cycle)
- 1.9. Internal Accounting (Accounting cycle)
- 1.10. Internal Accounting (Accounting cycle)
- 1.11. Internal Accounting (Accounting cycle)
- 1.12. Internal Accounting (Accounting cycle)

2. Answer the following questions:

- 2.1. Explain why a business owner should be concerned that there is a long period between the:
- 2.2. When a business has a long period between the time that it is completed and the time that it is recorded in the accounting system, the business owner and manager will be unable to identify and correct errors in the accounting system in a timely manner.
- 2.3. Explain the importance of the accounting cycle in the process of financial statement preparation. An accountant should be able to identify and correct errors in the accounting system in a timely manner.
- 2.4. Explain why a business owner should be concerned that there is a long period between the time that a business is completed and the time that it is recorded in the accounting system. An accountant should be able to identify and correct errors in the accounting system in a timely manner.
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