

# Intermediate Accounting Chapter 1 - Exam 1

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## Terms in this set (26)

|  |   |
|--|---|
| <p>The balance sheet, the income statement, the statement of cash flows, and the statement of owners' or stockholders' equity.</p>   | <p>What are the four main financial statements?</p>                         |
| <p>Accounting provides relevant, reliable, and timely information to managers, investors, and creditors to allow resource allocation to the most efficient enterprises. Accounting also provides measurements of efficiency and financial soundness.</p> | <p>How does accounting assist in the efficient use of scarce resources?</p> |
| <p>Financial, managerial, tax, audit, accounting information systems.</p>  | <p>What are the main areas of accounting?</p>                               |
| <p>Investors and Creditors.</p>  | <p>Who are the primary users of financial statements?</p>                   |

# Intermediate Accounting Chapter 4

**J. David Spiceland**



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