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## Chapter 1: Accounting Principles and the Financial Statements

*Student:* \_\_\_\_\_

1. The processing stage of accounting is accomplished by the recording of data.  
True False
2. The terms "bookkeeping" and "accounting" are *not* synonymous.  
True False
3. A company's management information system is a subsystem of its accounting information system.  
True False
4. Accountants focus on the needs for financial information by both internal and external decision makers.  
True False
5. Accountants consider money the common unit of measure for all business transactions.  
True False
6. Payment to a creditor is an example of a nonexchange business transaction.  
True False
7. For accounting purposes, a business and its owner are considered the same entity.  
True False
8. Knowledge of the exchange rate is necessary to apply the money measure concept in case of international transactions.

# Principles Of Accounting 12th Edition Needles

**L Cohen**



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