

Chapter 1

Accounting in Business

QUESTIONS

1. The purpose of accounting is to provide decision makers with relevant and reliable information to help them make better decisions. Examples include information for people making investments, loans, and business plans.
2. Technology reduces the time, effort, and cost of recordkeeping. There is still a demand for people who can design accounting systems, supervise their operation, analyze complex transactions, and interpret reports. Demand also exists for people who can effectively use computers to prepare and analyze accounting reports. Technology will never substitute for qualified people with abilities to prepare, use, analyze, and interpret accounting information.
3. External users and their uses of accounting information include: (a) lenders, to measure the risk and return of loans; (b) shareholders, to assess whether to buy, sell, or hold their shares; (c) directors, to oversee their interests in the organization; (d) employees and labor unions, to judge the fairness of wages and assess future employment opportunities; and (e) regulators, to determine whether the organization is complying with regulations. Other users are voters, legislators, government officials, contributors to nonprofits, suppliers and customers.
4. Business owners and managers use accounting information to help answer questions such as: What resources does an organization own? What debts are owed? How much income is earned? Are expenses reasonable for the level of sales? Are customers' accounts being promptly collected?
5. Service businesses include: Standard and Poor's, Dun & Bradstreet, Merrill Lynch, Southwest Airlines, CitiCorp, Humana, Charles Schwab, and Prudential. Businesses offering products include Nike, Reebok, Gap, Apple Computer, Ford Motor Co., Philip Morris, Coca-Cola, Best Buy, and Circuit City.
6. The internal role of accounting is to serve the organization's internal operating functions. It does this by providing useful information for internal users in completing their tasks more effectively and efficiently. By providing this information, accounting helps the organization reach its overall goals.
7. Accounting professionals offer many services including auditing, management advice, tax planning, business valuation, and money management.
8. Marketing managers are likely interested in information such as sales volume, advertising costs, promotion costs, salaries of sales personnel, and sales commissions.

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PGT Commerce - Unit 1 : Financial Accounting (2025 Edition) - Self Study Series Book Dheeraj Kumar Singh, The book is specially written for PGT Commerce examinations like DSSSB PGT Commerce Examination NVS PGT Commerce Examination UP PGT Commerce Examination UP TGT Commerce Examination H TET Commerce Examination Bihar STET Commerce Examination BPSC School Teacher Examination Other State Level Teacher s Examination All other state level teaching examinations The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations This book also contains Practice set Test Paper Besides this there is a chapter wise segregation of the exam questions *2024-25 NTA UGC-NET/JRF Commerce Solved Papers* YCT Expert Team , 2024 25 NTA UGC NET JRF Commerce Solved Papers 664 1295 E This book contains the previous year solved papers from 2011 to 2024 *C.P.A. Problems and Solutions, 1914* ,1915 *Solutions to Problems and Answers to Questions in Principles of Accounting* Harry Anson Finney,1923 **The ... Mental Measurements Yearbook** Oscar Krisen Buros,1949 *The Certified Public Accountant* ,1927 **CA Inter Income Tax Practice Book (Question Bank) for May 25, Sep 25 & Jan 26 Exam** CA. Saket Ghiria,2025-01-07 A Comprehensive Practice Book Question Bank for CA Inter Income Tax exclusively for May 2025 Sep 2025 January 2026 Exam Major Features a Contains over 380 Questions b Questions are non repetitive in nature and covers a wide variety of concepts c One need proper knowledge of the syllabus for attempting the questions d As far as possible accuracy is ensured both in calculations as well as in provisions e Best resource for practicing the Questions Connect with us Our YouTube Channel <https://www.youtube.com/saketghiria> Our Telegram Channel <https://t.me/sgccafinal> Our Website <https://saketghiria.com> **Educart CBSE Class 12 ECONOMICS One Shot Question Bank 2024-25 (Updated for 2025 Exam)** Educart,2024-07-11 **PGT Commerce Previous Years Questions Exam-wise - Self Study Series** Dheeraj Kumar Singh, 1 DSSSB PGT Commerce 2014 Tier I 4 10 2 DSSSB PGT Commerce 2015 Tier II 11 23 3 DSSSB PGT Commerce 2018 Male 24 38 4 DSSSB PGT Commerce 2018 Female 39 53 5 DSSSB PGT Commerce 2021 Male 54 72 6 DSSSB PGT Commerce 2021 Female First Shift 73 88 7 DSSSB PGT Commerce 2021 Female Second Shift 89 105 8 KVS PGT Commerce 2016 106 114 9 KVS PGT Commerce 2018 115 121 10 KVS PGT Commerce 2022 122 128 11 NVS PGT Commerce 2014 129 134 12 NVS PGT Commerce 2016 135 140 13 NVS PGT Commerce 2019 141 148 14 HTET PGT Commerce 2016 149 153 15 HTET PGT Commerce 2018 154 158 16 HTET PGT Commerce 2019 159 164 17 HTET PGT Commerce 2020 165 169 18 HTET PGT Commerce 2021 170 175 19 HTET PGT Commerce 2022 176 180 20 UP PGT Commerce 2015 181 189 21 UP PGT Commerce 2016 190 197 22 UP PGT Commerce 2019 198 210 23 UP PGT Commerce 2021 211 219 24 UP TGT Commerce 2015 220 227 25 UP TGT Commerce 2016 228 235 26 UP TGT Commerce 2019 236 243 27 UP TGT Commerce 2021 244 252 28 Army School PGT Commerce 2012 253 260 29 Rajasthan School Lecturer Commerce 2015 261 271 30 Rajasthan School Lecturer Commerce 2018 272 282 31 Tripura PGT Commerce 2017 283 293 32 Tripura

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