

Intermediate Accounting I, ACCT-2321

Exam 1 Study Guide: Chapters 1 – 4

Exam 1 is comprised of matching, multiple choice, and problem questions. The study questions and sample problems below should help you prepare for the exam. Please note that the study format may not directly match the exam format.

Solutions to multiple choice, identification, and problems can be found at the end of this study guide.

Study Questions

1. Identify and define the fundamental and enhancing qualitative characteristics of financial reporting information.
2. Identify and describe the elements of the financial statements.

Study Guide Chapters 11 24 Accounting

W. Sean Cleary



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NEW Major revision of chapter 2 The Health Care Environment with additions on healthcare reform initiatives to stop paying for hospital or provider errors, hospice payment and funding for nursing education, plus updates of health care expenditure and pay for performance provide a strong start to this new edition.

NEW Major revision of chapter 5 Quality Costs and Financing with updates to quality financing Magnet organizations and access to care provides the most up to date information possible.

NEW Reorganization and expansion of content in chapter 15 Performance Budgeting with updated examples better illustrates how performance budgeting could be used in a pay for performance environment.

NEW Major revision of the variance analysis discussion in chapter 16 Controlling Operating Results offers a different approach for computation of variances that is easier to understand.

NEW Addition of comparative effectiveness research to chapter 18 Benchmarking Productivity and Cost Benefit and Cost Effectiveness Analysis covers a recently developed approach informs health care decisions by providing evidence on the effectiveness of different treatment options.

NEW Addition of nursing intensity weights another approach for costing nursing services to chapter 9 Determining Health Care Costs and Prices lets you make decisions about what method works best for you.

Accounts and Papers of the House of Commons Great Britain. Parliament. House of Commons, 1877

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