

แบบฝึกหัดบทที่ 1 การบัญชีและแม่บทการบัญชี

1. ให้อธิบายความหมายของการบัญชีสั้นๆ พอเข้าใจ
 2. ตามแม่บทการบัญชี ความเข้าใจได้และความเชื่อถือได้ ต่างกันอย่างไร
 3. อธิบายลักษณะเชิงคุณภาพตามแม่บทการบัญชี
 4. เกณฑ์คงค้างต่างจากเกณฑ์เงินสดอย่างไร
 5. เหตุใดนักบัญชีจึงต้องมีจรรยาบรรณของผู้ประกอบวิชาชีพ
 6. Match each of the following statements with its proper term.
 - A. Accounting
 - B. Assets
 - C. Business
 - D. Business entity concept
 - E. Business Transaction
 - F. Corporation
 - G. Ethics
 - H. Financial accounting
 - I. Liabilities
 - J. Managerial accounting
 - K. Managers
 - L. Manufacturing
 - M. Merchandising
 - N. Owner's equity
 - O. Partnership
 - P. Proprietorship
 - Q. Service
 - R. Federation of Accounting Professions (FAP)
-1. An organization in which basic resources (inputs), such as materials and labor, are assembled and processed to provide goods or services (outputs) to customers.
-2. A type of business that changes basic inputs into products that are sold to individual customers.
-3. A type of business that purchases products from other businesses and sells them to customers.
-4. A business owned by one individual.
-5. A business owned by two or more individuals.

-6. A business organized under state or federal statutes as a separate legal entity.
-7. A person or entity who has an interest in the economic performance of a business.
-8. Individuals authorized by the owners to operate the business.
-9. An information system that provides reports to stakeholders about the economic activities and condition of a business.
-10. Moral principles that guide the conduct of individuals.

-11. A specialized field of accounting concerned primarily with the recording and reporting of economic data and activities to stakeholders outside the business.
-12. A specialized field of accounting that uses estimated data to aid management in running day-to-day operations and in planning future operations.
-13. The authoritative body that has the primary responsibility for developing accounting principles.
-14. A concept of accounting that limits the economic data in the accounting system to data related directly to the activities of the business.
-15. A concept of accounting requiring that economic data be recorded in dollars.
-16. The resources owned by a business.
-17. The rights of creditors that represent debts of the business.
-18. The rights of the owners.