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## Test Bank with Answers

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10th Edition By David Spiceland

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(Spiceland) Chapter 1 Environment and Theoretical Structure of Financial

Accounting . 1) The primary function of financial accounting is to provide

relevant financial information to parties external to business enterprises.

Answer: TRUE. Difficulty: 1 Easy

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- 6 TRUE-FALSE -Conceptual 1.

Companies should recognize

revenue when it is realized and

when cash is received. 2.

Revenues are realized when a

company exchanges goods and

services for cash or claims to

cash. 3.

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