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PREVIEW OF CHAPTER 3 Intermediate Accounting 15th Edition Kieso Weygandt Warfield 3-2 3. 3 The Accounting Information System LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Understand basic accounting terminology. 6. Prepare financial statements from the adjusted trial balance.

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2. Explain double-entry rules. 7.

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True/False Questions 1. The current FASB standard requires
using intrinsic value accounting for employee stock options.
Answer: False Learning Objective: 2 Level of Learning: 1 2.
Current year stock dividends and splits require retroactive
restatement of EPS for all prior years presented in comparative
financial statements.