

**Financial Accounting, 9e**  
**Harrison/Horngren/Thomas/Suwardy**  
**Test Item File**

**Chapter 1: Conceptual Framework and Financial Statements**

- 1.1-1 Bookkeeping is a type of accounting used primarily by proprietorships.
- Answer: False  
LO: 1-1  
Difficulty: 1  
AACSB: Analytical skills  
AICPA Functional Competencies: Measurement  
AICPA Business Perspective Competencies: Strategic/Critical Thinking
- 1.1-2 Bookkeeping is the mechanical part of accounting.
- Answer: True  
LO: 1-1  
Difficulty: 1
- AACSB: Analytical skills  
AICPA Functional Competencies: Measurement  
AICPA Business Perspective Competencies: Strategic/Critical Thinking
- 1.1-3 The major forms of business organizations are proprietorships, partnerships, and for-profit organizations.
- Answer: False  
LO: 1-1  
Difficulty: 2  
AACSB: Analytical skills  
AICPA Functional Competencies: Measurement  
AICPA Business Perspective Competencies: Industry Sector
- 1.1-4 Limited Liability Partnerships (LLPs) have at least one general partner with unlimited liability for all partnership debts.
- Answer: True  
LO: 1-1  
Difficulty: 1  
AACSB: Analytical Skills  
AICPA Functional Competencies: Measurement  
AICPA Business Perspective Competencies: Industry Sector, Legal/Regulatory
- 1.1-5 In an LLP, each partner is liable for partnership debts only to the extent of their investment in the partnership plus their share of the liabilities.
- Answer: True  
LO: 1-1  
Difficulty: 2  
AACSB: Analytical Skills  
AICPA Functional Competencies: Measurement  
AICPA Business Perspective Competencies: Industry Sector, Legal/Regulatory

# Harrison Financial Accounting 9e Homework Solutions

**Annelies Wilder-Smith**



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