

ACC 201 Mid-Term Exam Chapters 1, 2, 3, & 4

Name:

Please highlight in yellow the best answer for each question.
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1. The proprietorship form of business organization
 - a. must have at least two owners in most states.
 - b. generally receives favorable tax treatment relative to a corporation.
 - c. combines the records of the business with the personal records of the owner.
 - d. is classified as a separate legal entity.

2. A business organized as a corporation
 - a. is not a separate legal entity in most states.
 - b. requires that stockholders be personally liable for the debts of the business.
 - c. is owned by its stockholders.
 - d. has tax advantages over a proprietorship or partnership.

3. The partnership form of business organization
 - a. is a separate legal entity.
 - b. is a common form of organization for service-type businesses.
 - c. enjoys an unlimited life.
 - d. has limited liability.

4. External users of accounting information, like the Internal Revenue Service, are most commonly known as
 - a. taxing authorities.
 - b. labor unions.
 - c. customers.
 - d. regulatory agencies.

Accounting 201 Midterm 2 Exam

JR Anderson



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