

# Chapter 1 Environment and Theoretical Structure of Financial Accounting

AACSB assurance of learning standards in accounting and business education require documentation of outcomes assessment. Although schools, departments, and faculty may approach assessment and its documentation differently, one approach is to provide specific questions on exams that become the basis for assessment. To aid faculty in this endeavor, we have labeled each question, exercise and problem in *Intermediate Accounting, 7e* with the following AACSB learning skills:

Questions	AACSB Tags		
1-1	Reflective thinking	1-30	Reflective thinking
1-2	Reflective thinking	1-31	Reflective thinking
1-3	Reflective thinking	1-32	Reflective thinking
1-4	Reflective thinking	<b>Brief Exercises</b>	<b>AACSB Tags</b>
1-5	Reflective thinking	1-1	Analytic
1-6	Reflective thinking	1-2	Reflective thinking
1-7	Reflective thinking	1-3	Reflective thinking
1-8	Reflective thinking	1-4	Reflective thinking
1-9	Reflective thinking	1-5	Reflective thinking
1-10	Reflective thinking	1-6	Reflective thinking
1-11	Reflective thinking	<b>Exercises</b>	<b>AACSB Tags</b>
1-12	Reflective thinking	1-1	Analytic
1-13	Reflective thinking	1-2	Analytic
1-14	Reflective thinking	1-3	Communications
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