Student name:_____

Accountants are regulated by a variety of organizations. Match the statements with the most directly related organization:

- Accounting and Review Services Committee.
- American Institute of Certified Public Accountants.
- Auditing Standards Board.
- Federal Accounting Standards Advisory Board.
- Financial Accounting Standards Board.
- General Accounting Office.
- Government Accounting Standards Board.
- Public Company Accounting Oversight Board.
- Securities and Exchange Commission.
- State Boards of Accountancy.

Organizations may be used once, more than once, or not at all.

Statements	Organizations
A. Develops accounting standards for public and nonpublic companies.	
B. Develops accounting standards for the U.S. Government.	
C. Improves standards of financial accounting for state and local government entities.	
D. Issues auditing standards for public companies.	
E. Issues CPA certificates.	
F. Prepares the CPA exam.	

Organizations: American Institute of Certified Public Accountants, Federal Accounting Standards Advisory Board, Financial Accounting Standards Board, Government Accounting Standards Board, Public Company Accounting Oversight Board, State Boards of Accountancy.

Answer Key

Test name: Ch1 Problem Material_Principles of Auditing amp; Other Accounting Services_2025

Essay