

B-15.10

One of the primary objectives of financial accounting and reporting is to provide information that is useful for investment and credit decision making. Decision usefulness is often judged in the context of whether the primary decision qualities of relevance and reliability are satisfied. There are certain "ingredients" that help define these primary decision qualities. Attach the "ingredients" listed at right to the flowchart stems identified at left. If you are using excel, you can simply drag and drop the boxes to the correct location.

