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C. FINANCIAL ACCOUNTING STANDARDS BOARD In 1973, An Independent Full-time Organization Called The Financial Accounting Standards Board (FASB) Was Established, And It Has Determined GAAP Since Then. 1. Statements Of Financial Accounting Standards (SFAS) These Statements Establish GAAP And Define The

Specific Methods And Procedures For 1th, 2024

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Recognition Is The Actual Recording Of Transactions And Events In The Financial Statements. G. MATCHING One Of The Most Important Principles In Financial Accounting Is The Matching Principle, Which Indicates That Expense Must Be Recognized In The Same Period In Which The Related 1th, 2024

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STRUCTURE 1.0 Objective 1.1 Introduction 1.2 Origin And Growth Of Accounting 1.3

Meaning Of Accounting 1.4 Distinction Between Book-Keeping And Accounting 1.5  
Distinction Between Accounting And Accountancy 1.6 Nature Of Accounting 1.7  
Objectives Of Accounting 1.8 Users Of Accounting Information 1.9 Branches Of  
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5/11 Exam III. Title: SAN FRANCISCO STATE UNIVE 1th, 2024

### **Financial Accounting And Accounting Standards**

ACCOUNTING ERRORS Types Of Accounting Errors: 1. A Change From An Accounting

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2. Mathematical Mistakes. 3. Changes In Estimates That Occur Because A Company Did Not Prepare The Estimates In Good Faith. 4. Failure To 1th, 2024

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## **Accounting And Firm Reporting Or Financial Accounting**

Union Accounting Directives, R. Hermanson - Accounting Principles , Washington 1989, E, A, Spiller - Financial Accounting: Basic Concept, Homewood 1990, G. Sorter -Financial Accounting An Events And Cash Flow , New York 1990, Hatherly David - Accounting For Business Activity /Case Scenarios In Accounti 1th, 2024

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