
Intermediate Accounting, I (Exam 1) Chapters 1-5 Questions and answers with Complete Solutions | 100% Pass

objective of financial reporting - ✓✓ provide financial information about the reporting entity that is useful to present and potential equity investors, lenders, and other creditors

general-purpose financial statements - ✓✓ provide financial reporting information to a wide variety of users

accrual basis accounting - ✓✓ ensures that a company records events that change its financial statements in the periods in which it receives or pays cash

generally accepted accounting principles (GAAP) - ✓✓ common set of accounting standards and procedures:

Securities and Exchange Commission (SEC)

American Institute of Certified Public Accountants (AICPA)

Financial Accounting Standards Board (FASB)

Financial Accounting Standards Board - ✓✓ establish and improve standards of financial accounting and reporting for the guidance and education of the public which includes issuers, auditors, and users of financial information

Intermediate Accounting Test Chapters 1 5

Clemens Wendtner



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