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Financial Accounting
and Accounting
Standards LEARNING
OBJECTIVES After

studying this chapter,
you should be able to:

1. Identify the major financial statements and other means of financial reporting.
- 2.

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System LEARNING

OBJECTIVES After

studying this chapter,
you should be able to:

1. Understand basic accounting terminology.
2. Explain double-entry rules.
- 3.
- 4.
- 5.
6. Prepare financial statements from the adjusted trial balance.
- 7.

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Disclosure in Financial
Reporting LEARNING

OBJECTIVES After

studying this chapter,
you should be able to:

Review the full
disclosure principle and
describe

implementation

problems. Explain the

use ... - Selection from

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Receivables LEARNING

OBJECTIVES After

studying this chapter,
you should be able to:

Identify items

considered cash.

Indicate how to report
cash and related items.

Define receivables ... -

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