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2 CHAPTER1 INTRODUCTION 113 Differences between financial ac-countancy and management ac-counting Management accounting information differs from

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Test Bank for Intermediate Accounting, Sixteenth Edition 1 - 6 TRUE-FALSE—Conceptual 1 Financial accounting is the process of identifying, measuring, analyzing, and communicating financial information needed by management to plan, evaluate, and control a company's operations

CHAPTER 3 - Godgift

(b) An accounting time period of one year in length is referred to as a fiscal year A fiscal year that extends from January 1 to December 31 is referred to as a calendar year Accounting periods of less than one year are called interim periods 2 The two generally accepted accounting principles that relate to adjusting the accounts are:

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*8A Complete accounting cycle beginning with a worksheet Moderate 50-60 1B Journalize purchase and sales transactions under a perpetual inventory system Simple 20-30 2B Journalize, post, and prepare a partial income statement Simple 30-40 3B Prepare financial statements and adjusting and closing entries Moderate 40-50

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