

Intermediate Accounting Midterm 1

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Essential characteristics of accounting	<ol style="list-style-type: none">1. the identification, measurement, and communication of financial info about2. economic entities to3. interested parties
Financial reporting	-provides timely and relevant information to help users with capital allocation decisions
users	-investors, creditors, and other users -have different informational needs
Four organizations	-SEC -AICPA -FASB -IASB

Intermediate Accounting Midterm Chapters 1 7

**Leslie A. Cordie,Anthony H.
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