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Accounting 1 Practice Tests | Accounting

> Accounting Policies Disclosure 50-1 Information about the accounting policies adopted by an entity is essential for financial statement users. When financial statements are issued purporting to present fairly financial position, cash flows, and results of operations in accordance with generally accepted

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Confusion exists between accounting accruals (sometimes referred to as accounting reserves) and the reserving or setting aside of specific assets to be used for a particular purpose or contingency. Accounting accruals are simply a method of allocating costs among accounting periods and have no effect on an entity's cash flow. Those

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QUESTIONS FOR REVIEW OF KEY TOPICS

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