Cornerstones Of Financial Accounting 3rd Edition

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- 6. The International Accounting Standards Board (IASB) was created in order to develop worldwide accounting standards that are required for all financial statements, regardless of the country where the financial statements were prepared. ANS: F PTS: 1 DIF: Difficulty: Moderate OBJ: LO: 2-1 NAT: BUSPROG: Communication

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Chapter 6--Process Costing

3. An accounting entity is a company that has an identity separate from that of its owners and managers and for which accounting records are kept. There are three main forms that accounting entities take: a sole proprietorship, a partnership, and a corporation. 4. A sole proprietorship is a business entity owned by one person.

ACCOUNTING AND THE FINANCIAL STATEMENTS

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