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CHAPTER 5

Chapter 02 - Analyzing and Recording Transactions Quick Study 2-9 (10 minutes) a. Accounting under IFRS follows the same debit and credit system as under US GAAP. b. The same four basic financial statements are prepared under IFRS and US GAAP: income statement, balance sheet, statement of changes in equity, and statement of cash flows. Although some variations from these titles exist within ...

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