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period assumption,
an accountant is
required to
determine the
relevance of each
business
transaction to
specific accounting
periods. (b) An
accounting time

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period of one year
in length is referred
to as a fiscal year.

A fiscal year

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it helps in the
recording process.

2. Define debits

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Book description.

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Weygandt's third edition of Financial

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Accounting: IFRS highlights the integration of more US GAAP rules, a desired feature as more foreign companies find the United States to be their largest market. The highly anticipated new edition retains each of the key features (e.g. TOC,

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pedagogy, robust
EOC) on which
users of Weygandt
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