

# Financial Accounting 2nd Edition Spiceland Thomas Herrmann

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in financial statements, while others (value of land) are recorded in financial statements but measurement is at historical cost 4 Some situations in which application of different accounting methods or estimates lead to comparison problems include: (a) Inventory methods—weighted average vs FIFO,

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accounting policies as an integral part of its financial statements in accordance with the provisions of this Subtopic Disclosure is preferred in a separate summary of significant accounting policies preceding the notes to financial statements, or as the initial note, under the same or a similar title CE5-4

### **FINANCIAL ACCOUNTING PAPER CODE: BBA-103 NOTES**

FINANCIAL ACCOUNTING PAPER CODE: BBA-103 NOTES UNIT-I Meaning and scope of accounting, nature of financial accounting principles, basis of accounting; accounting process - from recording of business transaction to preparation of trial balance Q1: Define accounting

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BLOOM'S TAXONOMY TABLE Correlation Chart between Bloom's Taxonomy, Learning Objectives and End-of-Chapter Exercises and Problems Learning Objective