FASB Statements of Financial Accounting Concepts 2006



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"The FASB Statements of Financial Accounting Concepts" contains the full text of the "Accounting Concepts" issued to date. The existing concepts are intended to serve the public interest by setting the objectives, qualitative characteristics, and other concepts that guide selection of economic events to be recognized and measured for financial reporting. Unlike a Statement of Financial Accounting Standards, a Statement of Financial Accounting Concepts does not establish Generally Accepted Accounting Principles. Intended as a supplement to an intermediate, advanced, or accounting theory course taught at most four year schools. Please note that this is a "print on demand" title.

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目录:
FASB Statements of Financial Accounting Concepts 2006_下载链接1_
标签
NTT NA
评论
FASB Statements of Financial Accounting Concepts 2006_下载链接1_
FASB Statements of Financial Accounting Concepts 2006_下载链接1_ 书评
书评
书评
书评