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Belverd E. Needles, James C. Caldwell, Sherry K. Mills**

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Accounting follows a certain framework of core principles which are the building blocks of more specialized set of principles called GAAP.

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Generally accepted accounting principles (united states)

Generally Accepted Accounting Principles, also called GAAP or US GAAP, is the accounting standard adopted by the U.S. Securities and Exchange Commission (SEC).

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Chapter 1 – principles of accounting

Chapter 1 – Principles of Accounting 4 Effective Date: 9-1-07 Supersedes: 9-1-02 When it is determined they are necessary, funds are established upon board

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Tools allow for the accumulation and processing of business

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