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CHAPTER 7

Accounting Principles

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives	Questions	Brief Exercises	Exercises	A Problems	B Problems
1. Explain the meaning of GAAP and identify the key items of the conceptual framework.	1, 2	1, 2			
2. Describe the basic objectives of financial reporting.	3	3			
3. Discuss the qualitative characteristics of accounting information and elements of financial statements.	3, 4, 5	4, 5, 6			
4. Identify the basic assumptions used by accountants.	6	7	1, 2, 3	1A, 2A, 3A	1B, 2B, 3B
5. Identify the basic principles	7, 8, 9, 10,	7	1, 2, 3, 4	1A, 2A, 3A	1B, 2B, 3B

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