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INTERMEDIATE ACCOUNTING, VOLUME 1 DONALD E. KIESO PH.D., C

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1. Financial accounting is the process of identifying, measuring, analyzing, and communicating financial information needed by management to plan, evaluate, and control a companyâ€™s operations.

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CHAPTER 1

chapter we focus on the recording, reporting, and disclosure procedures for company pension plans under generally accepted accounting principles and both the Pension Reform Act of 1974 and the Pension Protection Act of 2006 .

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