

Intermediate Accounting 1: Final Exam

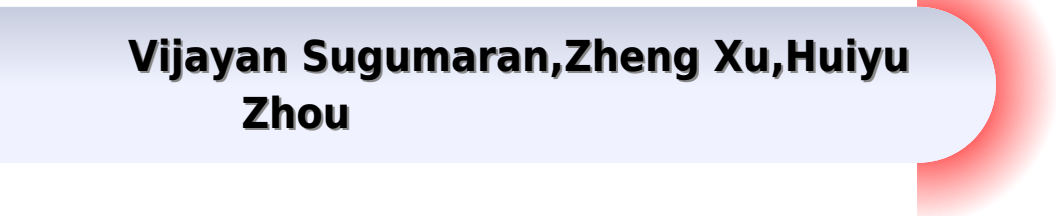
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Terms in this set (244)

What is the primary objective of financial accounting?	To provide investors and creditors with information that will help them make investment and credit decisions.
Explain the role of the auditor in the financial reporting process	independent, professional accountants who examine financial statements to express an opinion. The opinion reflects the auditors' assessment of the statements' fairness, which is determined by the extent to which they are prepared in compliance with GAAP. The auditor adds credibility to the financial statements, which increases the confidence of capital market participants relying on that information.
What is the purpose of the FASB's conceptual framework?	to guide the Board in developing accounting standards by providing an underlying foundation and basic reasoning on which to consider merits of alternatives. The framework does not prescribe GAAP.
What are the components of relevant information?	predictive value, confirmatory value and materiality.
What are the components of faithful representation?	completeness, neutrality, and freedom from error.

Intermediate Financial Accounting 1 Final Exam

**Vijayan Sugumaran,Zheng Xu,Huiyu
Zhou**



Intermediate Financial Accounting 1 Final Exam:

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