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Generally Accepted Accounting Principles (GAAP or U.S. GAAP) is the accounting standard adopted by the U.S. Securities and Exchange Commission (SEC). While the SEC previously stated that it intends to move from U.S. GAAP to the International Financial Reporting Standards (IFRS), the latter differ considerably from GAAP and progress has been slow and uncertain.

### **Generally Accepted Accounting Principles (United States)**

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### **French generally accepted accounting principles - Wikipedia**

Learning Objectives Discuss major aspects of government financial reporting model Define fund and examine broad categories Identify MFBA found in financial statements Analyze effects of transactions Discuss budgetary accounting & reporting Understand fund categories and types of funds found in each category Understand basic financial reporting

### **State and Local Government Accounting Principles**

Page 1-5 Managerial Accounting Basics Managerial accounting, also called management accounting, is a field of accounting that provides economic and financial information for managers and other internal users. Managerial accounting applies to all types of

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## **BASIC ACCOUNTING PRINCIPLES - National Institute of Open**

Consultative Document . Guidelines . Guidance on : accounting for expected credit losses . Issued for comment by 30 April 2015 . February 2015

## **Basel Committee on Banking Supervision Consultative**

The CAPP Manual documents the policies and procedures associated with the Commonwealth's centralized accounting and financial systems. For further detail about the Manual's structure see CAPP - Cardinal Topic 10105, Structure of the Manual. Updates

## **Reference Page - Virginia Department of Accounts**

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