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and the statement of
financial position.
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standard is a common
set of principles,
standards, and
procedures that define
the basis of financial

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accounting policies and
practices. more
Modified Cash Basis

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terminology for the
topic Accounting
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sitting of the
Accounting Principles
examination on the
revised syllabus using
the new structure of
five compulsory 3-part
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candidates Answer any
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questions carry equal
marks. Time allowed: 3
hours All ledger
accounts must be
prepared in continuous
balance format Final
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Weygandt, Jerry J.,

Kimmel, Paul D ...

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and reporting financial information. When an entity chooses to adopt a different method from the one it currently ...

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accounting, general
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are based on generally
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Statutory Accounting Principles (SAP) are detailed within the NAIC Accounting Practices and Procedures Manual (AP&P Manual). However, the AP&P Manual does not preempt state legislative and regulatory authority, therefore state variations may occur in accordance with prescribed or permitted practices:

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