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Accounting standards for business
combination are found in FASB

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Combinations and Topic 810, Consolidation. These standards require the acquisition method which emphasizes acquisition-date fair values for recording all combinations.

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amounts in the financial statements to source documents. Describe in detail the audit trail for the following: a. The audit trail for inventory purchases includes linking purchase requisitions, purchase

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(2) A chart of accounts is a list of accounts and the account numbers that identify their location in the ledger. The chart of accounts is

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important, particularly for a company that has a large number of accounts, because it helps organize the accounts and define the level of detail that a company desires in its accounting system.

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necessary because they reflect the scope of accounting and the expectations that set certain limits on the way accounting information is reported. 5. An account is a standardized format used by organizations to accumulate the

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dollar effects of transactions on each financial statement item. Accounts are

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Accounting standards for business
combination are found in FASB

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Combinations and Topic 810, Consolidation. These standards require the acquisition method which emphasizes acquisition-date fair values for recording all combinations.

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