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(b) Financial accounting has as its goal the proper reporting of financial transactions and events in accordance with generally accepted accounting principles. Income tax accounting has as its goal the reporting of taxable transactions and events in conformity with income tax laws and regulations.

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Overview of Accounting Learning Objectives Define accounting and understand its basic purpose.
Understand the basic concepts applied in accounting. Know the branches of accounting and sectors in the practice of accountancy. Understand the need for financial reporting standards and how they are developed.

Chapter 1 Overview of Accounting | Accounting | Audit

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