

# Financial Accounting

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External users: stockholders, creditors, and regulators.

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Financial statements.  
Quarterly and annually.

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General-purpose.

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Pertains to business as a whole.  
Highly aggregated (condensed).  
Limited to double-entry accounting and cost data.  
Generally accepted accounting principles.

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Audited by CPA.

# Quizlet Accounting Chapter 14

**Jicheng Xie**



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