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4. Three key elements of separation of duties are (1) separation of operations from accounting, (2) separation of the custody of assets from accounting, and (3) separation of the authorization of transactions from the custody of related assets. 5. An audit is an examination of an organization's financial statements and the

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Horngren, Harrison & Oliver, Accounting, Chapters 14-23 ...

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Harrison, Horngren & Thomas, Financial Accounting, 8th ...

36) Cost accounting provides information for both management accounting and financial accounting professionals. Explain. Answer: Cost accounting is the process of measuring, analyzing, and reporting financial and nonfinancial information related to the costs of acquiring or using resources in an organization.

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Horngren's Accounting,11e (Miller-Nobles) Chapter 3 The Adjusting Process Learning Objective 3-1 1) The major difference between a cash basis accounting system and an accrual basis accounting system is the timing of recording revenues and assets. Answer: FALSE Diff: 1 LO: 3-1 AICPA Functional: Measurement PE Question Type: Concept

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