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CHAPTER 3 ADJUSTING ACCOUNTS FOR FINANCIAL STATEMENTS

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(b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar year. Accounting periods of less than one year are called interim periods. 2. The two generally accepted accounting principles that relate to adjusting the accounts are:

CHAPTER 3

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CHIAPPETTA ... expenses (often by key activities). 11. ... Answer: d . Chapter 05 - Accounting for Merchandising Operations 5-294 Quick Study 5-3 (15 minutes)

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