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prerequisite accounting courses while further developing: 1. Understand financial accounting and accounting standards (i.e. FASB's Generally Accepted Accounting Principles (GAAP), etc). (ILO4) (DLO3) (CLO4) 2. Understand the conceptual framework underlying financial accounting and the accounting information system. (ILO4) (DLO3) (CLO3) 3.

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The accounting cycle can be described as the fundamental set of processes that comprise the financial recordkeeping system of an organization. Throughout the course of an accounting time period, a number of financial transactions are likely to take place.

# The Accounting Cycle - Intermediate Accounting Essay ...

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