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Kieso, Intermediate Accounting, 16/e, Solutions Manual 1-5 Questions Chapter 1 (Continued) 8. The SEC has the power to prescribe, in whatever detail it desires, the accounting practices and principles to be employed by the companies that fall within its jurisdiction.

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CHAPTER 21

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the reporting entity has not changed its accounting policies since the end of its preceding fiscal year. > What to Disclose 50-3 Disclosure of accounting policies shall identify and describe the accounting principles followed by the entity and the methods of applying those principles that materially affect the determina-

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