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Financial Reporting Model Reexamination In September 2018, the GASB issued a Preliminary Views in its Financial Reporting Model project. The Board has also proposed new concepts for developing standards on recognition in financial statements.

GASB Home

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One simple definition of management accounting is the provision of financial and non-financial decision-making information to managers. According to the Institute of Management Accountants (IMA): "Management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and ...

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