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accounting, budgeting, and internal control. 5. As a result of the Sarbanes-Oxley Act of 2002, managerial accounting reports must now comply with generally accepted accounting principles (GAAP). 6. Top managers must certify that a company maintains an adequate system of internal controls. False False True

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26-6 Questions Chapter 26 (Continued) 13. The formula for the annual rate of return technique is: $\text{Annual net income} \div \text{average investment}$. 14. Cost of capital is the rate of return that management expects to pay on all borrowed and equity

CHAPTER 26

Basic Accounting Principles and Guidelines. Since GAAP is founded on the basic accounting principles and guidelines, we can better understand GAAP if we understand those accounting principles. The following is a list of the ten main accounting principles and guidelines together with a highly condensed explanation of each. 1. Economic Entity ...

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