

Accounting Chapter 8 (continued)

18.1.1.1. Accounting recording objectives

a) Accuracy	Yes
b) Timely	Yes
c) Useful Information	Yes
d) Interim/Interim Reporting	Yes
e) Internal/External Reporting	Yes
f) Program Reporting	Yes

18.1.1.2. Types of reporting

a) Interim reporting for internal management reports	Interim Reporting
b) Interim reporting for external	External Reporting
c) Interim reporting and a part of a financial year	Interim Reporting
d) Financial year	Financial Reporting

18.1.1.3. Definition of the Accounting Periods

Accounting Periods:	12/31/2020
Year End:	12/31/2020

Explanation:

The accounting year ends on 31/12/2020 for the business unless the company chooses a different ending date. The accounting period is the same as the financial year.

18.1.1.4. Definition of the Financial Periods

Financial Periods:	Year	12/31/2020
Financial Year:	Year	12/31/2020

Explanation:

Financial Reporting is the same as the accounting period. The financial year is the same as the accounting period.

18.1.1.5. Definition of the Reporting Periods

Reporting Periods:	12/31/2020
Year End:	12/31/2020

Explanation:

The reporting period is the same as the accounting period. The reporting period is the same as the accounting period.

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**Robert L. Dansby, Burton S.
Kaliski, Michael D. Lawrence**



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