

# International Accounting 3rd Edition Test Bank

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International Accounting 3rd Ed By Douppnik - Test Bank. Chapter 05. International Financial Reporting Standards: Part II Multiple Choice Questions . The primary difference between IAS 37, and U.S. GAAP concerning the treatment of contingent liabilities pertains to: A) definition of terms. B) C) classification on the balance sheet.

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A) The GASB is the final authority for accounting standards. B) The International Accounting Standards Board is the authority for making German GAAP. C) Financial accounting is the basis for determining tax. D) Accounting standards are derived from tax law. Answer: C Level: Medium LO: 4 International Accounting 3rd Edition Test

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