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each business transaction to specific accounting periods. (b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar year. Accounting periods of less than one year are called interim periods. 2.

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ACCOUNTING PRINCIPLES AND DEFINITIONS

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ELEMENTS nINCOME STATEMENTS (PROFIT & LOSS) ELEMENTS. ACCOUNTING -
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