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4. Accounting assumptions are necessary because they reflect the scope of accounting and the expectations that set certain limits on the way accounting information is reported. 5. An account is a standardized format used by organizations to accumulate the dollar effects of transactions on each financial statement item.

Accounts are

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D. Accounting information should be reported in the national monetary unit with adjustment for inflation. 53. Which of the following describes the primary objective of financial accounting? A. To provide useful financial information only to stockholders. B. To provide information about a business' future business strategies. C.

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