

ACC421

CA1-11 (Accounting Organizations and Documents Issued) Presented below are a number of accounting organizations and types of documents they have issued.

Match the appropriate document to the organization involved. Note that more than one document may be issued by the same organization. If no document is provided for an organization, write in "0."

Organization	Document
1. b and e Accounting Standards Executive Committee	(a) Opinions (b) Practice Bulletins (c) Accounting Research Bulletins (d) Financial Accounting Standards (e) Statements of Position
2. a Accounting Principles Board	
3. c Committee on Accounting Procedure	
4. d Financial Accounting Standards Board	

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CA1-12 (Accounting Pronouncements) Standard setting bodies have issued a number of authoritative pronouncements. A list is provided on the left, below, with a description of these pronouncements on the right.

Match the description to the pronouncements.

1. d Staff Positions

2. f Interpretations (of the Financial Accounting Standards Board)

3. c Statement of Financial Accounting Standards

4. e EITF Statements

5. a Opinions

6. b Statement of Financial Accounting Concepts

(a) Official

(b) Sets for

concepts t

future stan

(c) Primary

GAAP.

(d) Provide

or applying

or Interpre

(e) Provide

for new an

that have t

diversity in

practices.

(f) Represe

of existing