

CHAPTER 3

NOTES TO FINANCIAL STATEMENTS

Related parties

Events after reporting period

TECHNICAL KNOWLEDGE

To understand the nature and purpose of notes to financial statements.

To identify related parties.

To know the requirements for disclosure of related party transactions.

To understand the concept of events after the reporting period.

To know the types of events after reporting period.

Chapter 3 Intermediate Accounting

Anthony S. Fauci



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