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Is accounting theory really necessary for the making of accounting rules? Discuss. Yes, accounting theory is necessary for making accounting rules. It provides underlying guidance for making the accounting rules. In my opinion, there is an interesting analogy between "Constitution of a country" and "Accounting Theory."

Accountants are skilled at making valuation decisions, not only for their organizations but also for their personal lives. However, there is one factor with career-spanning consequences that may not have been considered. Specifically, few may have actually computed the value of earning the CPA credential by considering the costs in time and money associated with acquiring and maintaining it ...

#### The Making Of A Cpa

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Making decision is necessary when there is no one clear course of action to follow. Accounting systems can aid our decision making by providing information relevant to the decision and to the decision making. Accounting systems also provide check for the validity through the process of auditing and accountability (Gray et. Al 1996).

#### THE IMPACT OF ACCOUNTING INFORMATION ON DECISION MAKING ...

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In choosing a method of accounting, we are supposed to weigh the options and select the correct method of accounting that clearly reflects the business's income and expenses. The absolute correct method is Generally Accepted Accounting Principles (GAAP). The closest method of accounting for tax to GAAP is the accrual method of accounting.

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