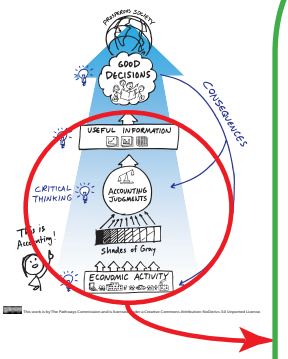
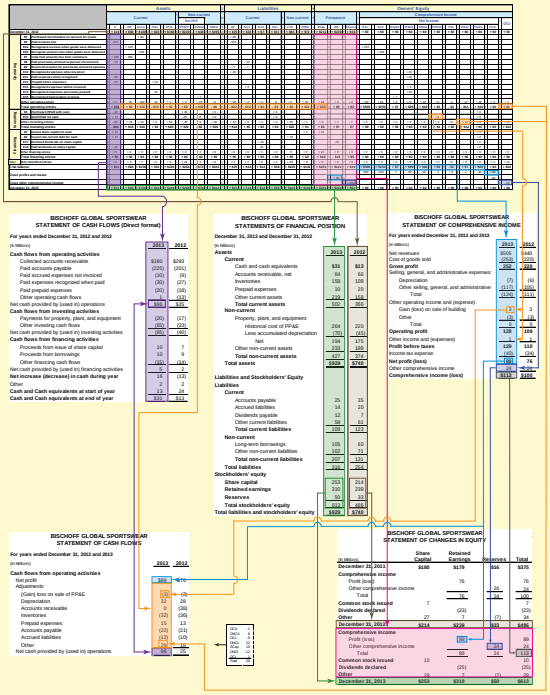
Accounting Decisions Map



Record Keeping and Reporting

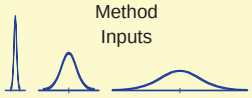


Computations

Accounting Judgments

RECOGNITION
Definition
Probable
Reliably Measurable

MEASUREMENT
Objective
Scope
Method
Inputs



CLASSIFICATION
Financial-Statement Location
Recognition and Measurement Implications

DISCLOSURE
Financial-Statement Aggregation
Footnote Details

LAW MAKERS AND REGULATORS
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STANDARDS AND STANDARD SETTERS
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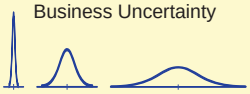
Auditors
Appraisers
Rating Agencies

INFORMATION INTERMEDIARIES
Analysts
Media
Information Aggregators

Economic Activity
Events and Circumstances
Business Uncertainty



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