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The phrase "generally accepted accounting principles" (or "GAAP") consists of three important sets of rules: (1) the basic accounting principles and guidelines, (2) the detailed rules and standards issued by FASB and its predecessor the Accounting Principles Board (APB), and (3) the generally accepted industry practices.

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Edition, will be updated to align with the latest Financial Services Training Package. The text addresses units in Certificate III Accounts Administration, Certificate IV Accounting, Diploma of Accounting and Certificate IV Bookkeeping.

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