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The two generally accepted accounting principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting period in which it is earned.

CHAPTER 3

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Chapter 3. Accounting Principles - IMF

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5 Chapter 2 " Definitions and Accounting Principles 2.11 The definition of debt does not differentiate between principal and interest accrued.

CHAPTER 2 Definitions and Accounting Principles - TFFS

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