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have been developed by the accounting profession and the Securities and Exchange Commission (SEC).

Generally Accepted Accounting Principles  
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differences between IFRS and US GAAP that exist today. This guide was fully updated in October 2019, which included adding a chapter describing the differences related to accounting under the new leases standard.

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of Accounting Standards and Other Pronouncements, as Amended (Current Handbook) —an approximate 2,500-page PDF—is the most up-to-date, authoritative source of generally accepted accounting principles (GAAP) developed for federal entities.

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