

Chapter 1 Environment and Theoretical Structure of Financial Accounting

AACSB assurance of learning standards in accounting and business education require documentation of outcomes assessment. Although schools, departments, and faculty may approach assessment and its documentation differently, one approach is to provide specific questions or items that become the basis for assessment. To aid faculty in this endeavor, we have labeled each question, exercise and problem in *Intermediate Accounting, 2e* with the following AACSB learning results:

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