



CHAPTER 2

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING



Department of Accounting
Faculty of Management Studies and Commerce
University of Sri Jayewardenepura



ACC1370: Financial Accounting and Reporting

Department of Accounting

Learning Outcomes

At the end of this chapter, you should be able to:

1. Explain what a conceptual framework is;
2. Explain what the conceptual framework for financial reporting is;
3. Explain the purpose of the conceptual framework for financial reporting;
4. Describe the evolution of the conceptual framework for financial reporting;
5. Outline the structure and components of the conceptual framework for financial reporting;
6. Explain the components of the conceptual framework for financial reporting;
7. Explain the benefits and limitations of the conceptual framework for financial reporting; and
8. Discuss other guidelines and directives on financial reporting.

2

ACC1370: Financial Accounting and Reporting

Department of Accounting

Glossary

Accountable	සමත්	Free from errors	රහස් රහිත වාර්තා
Accounting standards	දේශපාලන පිණ	Fundamental	මූලික
Accrual	උපරිම	General purpose	සාමාන්‍ය වාර්තා
Acquisition	අලුත්වල්ල ගැනීම	Harmonization	සමානීකරණය
Ad hoc	විශේෂ වශයෙන්	Hierarchy	පිටිපිටි
Asset	මූල්‍ය	Historical cost	අතීත වටිනාකම
Assumptions	උපරිමය	Income	මුදල් ගැනීම
Attributes	ලක්ෂණ	Interpret	විස්තරයක් ලෙස
Capital maintenance	මුදල් ගැනීමේ වටිනාකම	Law suits	මඩ

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L Cohen



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web the image below depicts the pin locations as if viewing the connector on the ecu the image below depicts the 3b ecu pinout when viewing the cable assembly the following table defines the functionality of each of the 55 pins on the 3b motronic ecu

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web jan 23 2020 motronic ecu me7 1 tuning tips and guides so since i m now very interested in keeping everything as stock as possible as far as engine controls goes i ve gotten back into researching information on what tools are needed to gain access to the ecu program flash and decoding the information in it to modify the tune and send it back

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