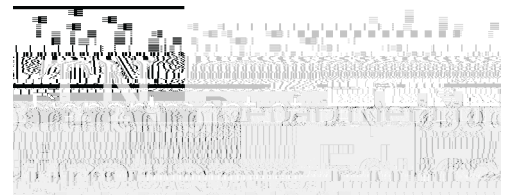




! " # \$ % & ' () * + \$ ' & , ' - . / \$ " + 0 '
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! " # \$ % & ' \$ () * + , * - \$. / & " " 0 \$ 1 ' 2 #



! " # \$ % & ' (&) * ! % * ! +

Understanding Accounting

Accounting, Modification

See Accounting

Who Decides

Selecting Accounting

Estimating Accounting

Question: Should Ask
Accounting

Guidelines for Choosing Accounting

Everyone Decides In

" , &-&. -/012&34&-&56789&: 726&-&97, -; 7872<=&3>&-/0&71?38?09&71&&-A71B&9057,731, &
-; 3>2&, 0/?750, &43/&<3>/&56789C&3&45\$6748' \$45\$49%' 98' 8\$%' \$49/#' 25' \$: " 7#\$798' #5%298496\$
"!\$%&' \$75' \$" !2//"; ; " 82%A" 95\$49\$<" %&\$495%#7/%A" 9\$298\$255' 55; ' 9%-\$>//"; ; " 82%A" 9\$
75' \$45\$29\$4; ?" #%29%\$?2#%\$ " !?0299496\$%&' '\$ 87/2%A" 920\$?#" 6#2; !\$"#\$: " 7#\$/&408&298\$; 29:\$
5%78' 9%5\$A4%&\$2\$8452<404%: \$" 90: \$9' ' 8\$5046&%\$/&296' 5\$%' \$%&' \$A2: \$%&' :\$2#' %\$276&%\$298\$
' 5%' 8\$%' \$?2#A/4?2%' \$57//' 55!700: \$49\$%&' 4#6' 9' #20\$' 87/2%A" 9\$/0255' 5=\$

>//"; ; " 82%A" 95\$2#' \$%" " 05\$298\$?#" /' 87#' 5\$%&2%\$?#" B48' '\$ C720\$2//' 55\$%' \$495%#7/%A" 9\$298\$
255' 55; ' 9%\$!" #5%78' 9%5\$A4%&\$8452<404%A' 5-\$>//' 55\$45\$%&' \$" ??#" #794%: \$298\$2<404%: \$!" #29\$
4984B48720\$%" \$?2#A/4?2%' \$49\$%&' \$495%#7/%A" 9&845/7554" 95&
2/%4B4%A' 5&?#" 87/%5&298\$255' 55; ' 9%\$?#" B48' 8\$%" \$200\$5%78' 9%5\$
A4%&49\$2\$?7<04/\$5/&" " 0-\$3&' :\$2#' \$?#" B48' 8\$%" \$D0' B' 0\$%&' \$

3&' \$?#"/' 55\$!"\$5' 0' /%A96\$2//"; ; " 82%A" 95\$45\$" 9' \$49\$A&4/&\$; ' ; <' #5\$!"\$
h.Y' 9D#) \$('hYUa 'UhtYa dhic' 'Yj Y'h Y'd'Umjb[' YX 'Zcf'U'ghi XYbhk]h'
2\$8452<404%: 45" '\$&' '\$' #5&' '\$/29\$?2#%A/4?2%' \$49\$%&' '\$6' 9' #20\$' 87/2%A" 9\$
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K\$3' 2; \$; ' ' %A965\$/ " 708\$49/078' \$845/7554" 95\$2<" 7%\$?#" B48496\$%&' \$
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298\$2??#" 2/&' 5\$49%' 98' 8\$%" '\$&' 0?%\$&' 5\$%78' 9%\$ "B' #/' ; ' \$
0' 2#9496\$ " <5%2/0' 5\$87#496\$495%#7/%A" 9\$298\$255' 55; ' 9%-\$
K\$19!"#; ' 8\$8' /454" 9\$; 2E496\$# 62#8496\$2//"; ; " 82%A" 95\$45\$
/#4%A/20\$%" '\$ 957# ' \$%&2%\$57///' 55!70\$298\$; ' 29496!70\$?2#%A/4?2%A" 9\$
" !\$5%78' 9%5\$A4%&\$8452<404%A' 5\$49\$495%#7/%A" 9\$298\$%&' \$255' 55; ' 9%\$
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K\$L' /454" 95\$2<" 7%\$%&' \$?#" B454" 9\$!"\$2??#" ?#42%' \$2//"; ; " 82%A" 95\$
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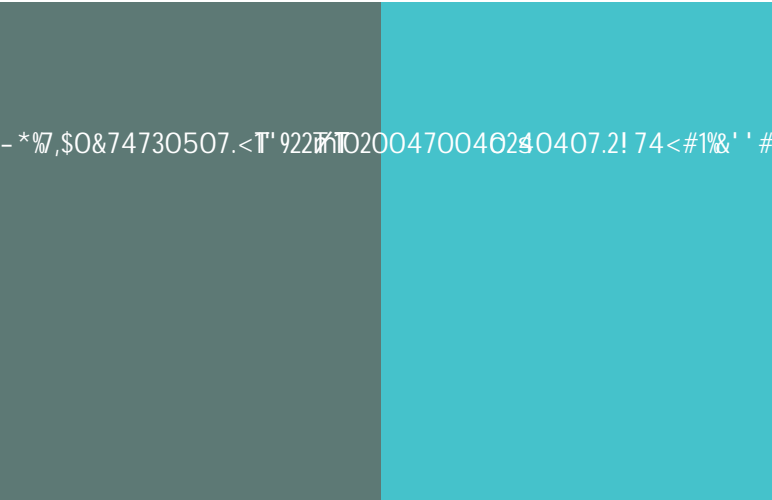
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0' B' 0\$!"\$?' #!"#; 29/' \$49\$# ' 02%A" 9\$%" '\$%&' \$2/28' ; 4/\$/" 9%' 9%\$5%2982#85-\$

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5Wt#a a cXUhcgbg'UfY' bch'h Y'gUa Y'Ug'a cX] Wlhjcbg"
5Wt#a a cXUhcgbg'UfY']bhYbXYX'hc "YggYb'h Y'Y YVtg'cb'
2\$5%78' 9%#5\$8452<404%: 11\$%&' : \$2# ' \$9" %\$49% 98' 8\$%" '\$# 87/' \$
0' 2#9496\$' G?' /%2%A" 95-\$0&29649640" A' #496\$ "##' 87/496\$
0' 2#9496\$' G?' /%2%A" 95\$45\$757200: \$# ' !' ##' 8\$%" \$25\$2\$
a cX] Wlhjcb'cf' U'hYfUhc'b" I b] Y'UWt#a a cXUhcgbgž
Vtbg]ghY'bhii gY'cZa cX] Wlhjcbg'WUb]bWfYUgY'h Y' [Ud'
<' %A' ' 9%\$&' \$2/&4' B' ; ' 9%\$ " !\$5%78' 9%5\$A4%&\$8452<404%A' 5\$
298\$%&' \$6#28' , 0' B' 0\$' G?' /%2%A" 95-\$3&45\$; 2: \$&2B' \$2\$
9' 62%AB' \$4; ?2/%\$ " 9\$%&' 5\$%78' 9%#5\$' 87/2%A" 920\$/2# ' ' #25\$
%&' 5\$%78' 9%\$; 2: \$9" %\$/ " 9%A97' \$%" '\$?#" 6# 55\$298\$<' \$2<0' \$
%" '\$ " <%249\$2\$# 6702#\$84?0" ; 2=



P' 8' #20\$298\$5%2' \$02A5\$# C74# \$5%78' 9%5\$A&" \$2% 98\$?7<04/\$5/&" "05\$49/078496\$
 ghi XYbhgk]h X]gUV]]hYgZhc dUfhjVdUHy]b Ubbi U`hygh]b []b`gdYVW V
 2/28' ; 4/\$2# 25\$298\$6#28' 5\$ 7%049' 8\$49\$%&' \$02A-\$E0F>7/71B&260&
 7158>, 731&34&-88&, 2>9012, &: 726&97, -; 787270, &71&, 2-20&-19&97, 2/752&
 -, , 0, , @012, &608. , &01, >/0&26-2&, 56338, =&, 56338&97, 2/752, =&-19&
 , 2-20, &-/0&6089&-553>12-; 80&43/&260&-5670?0@012&34&260, 0&
 , 2>9012, C\$3&' 5' \$02A5\$205" \$# C74# \$5%78' 9%5\$A4%&\$8452<404%A' 5\$
 0%&" 5' \$4984B487205\$/" B' # 8\$798' #29\$1984B48720\$R87/2%A' 9\$
 S029\$QIRST\$" #\$. ' /%A' 9\$U) V\$%" \$<' \$?#" B48' 8\$A4%&\$2??#" ?#42% \$
 2//"; ; "82%A" 95\$9' /' 552#: \$%" \$?2#%/4?2% \$49\$%&' 5' %' 5%5-\$

. %2982#8\$2//"; ; "82%A" 95\$2# \$%&" 5' %&2%\$8" \$9" %/&296' %&' \$
 5E400\$%&2%\$45\$<' 496\$% 5% 8-\$P" # \$ G2; ?0' @%&' \$75' \$" !\$2\$/20/702%" # \$
 "9\$4%" ; 5\$8' 5469' 8\$%" \$; ' 257# \$; 2%&\$?#" <0' ; 5\$" 0B496\$8" ' 5\$9" %
 /&296' %&' \$49% 98' 8\$/" 95%#7/%-\$>9" 9,5%2982#8\$2//"; ; "82%A" 9\$
 45\$" 9' %&2%\$A400\$/&296' %&' \$92%7# \$" !\$%&' \$%25E\$" #2%#6' %\$5E400-\$P" # \$

YI Ua d`Yzi gjb [`U`W`V`V`U`h`c`f`c`b]hYa g`XYg][bYX`h`c`a YUgi fY`a UH` i YbVth
 45\$2\$9" 9,5%2982#8\$2//"; ; "82%A" 9\$298\$A" 708\$9" %\$<' \$?' #; 4% 8\$!" #5%2% '\$" # \$
 845%#4/%\$% 5%496\$<' /275' \$4%A" 708\$9" %\$# 570%\$49\$2\$%#7' \$; ' 257# \$" !\$%&' \$5%78' 9%\$5\$; 2%&\$2<404%: =\$
 3&' \$75' \$" !\$2//"; ; "82%A" 95\$%&2%\$49B20482% \$%&' \$49% 98' 8\$/" 95%#7/%\$8" ' 5\$9" %\$64B' \$29\$2//7#2% '\$
 ; ' 257# \$" !\$%&' \$5%78' 9%\$5\$E400\$298\$/" 708\$# 570%\$49\$29\$49B20482%A" 9\$!" \$5%\$5/" # 5\$A&/&\$A" 708\$
 Vti bh`h`Y`gh`XYbh`U`g`b`c`b`d`f`c` VYbh`5" 9D#) \$(`h`U`a` `a` Ya`VYfg`b`Y`Y`X`h`c`VY`Z`U`a`]`J`U`f`k`]h`
 5%2% '\$?' 04/4' 5\$298\$6748' 049' 5\$# 62#8496\$%&' \$75' \$" !\$2//"; ; "82%A" 95\$ 95%2% \$255' 55; ' 9%5-\$
 M2E496\$5" 798\$8' /4\$4' 95\$2<" 7%\$% 5\$496\$2//"; ; "82%A" 95\$# C74# 5\$200\$% ; \$; ' ; <' #5\$%" \$E9" AV\$

G& !60&20,2(c e , e f e e i a d e i g c d i i)
 G& !60&,2-20H, &20, 271B&B>7908710,
 G& !60&,2-20H, &-553@@39-2731&B>7908710

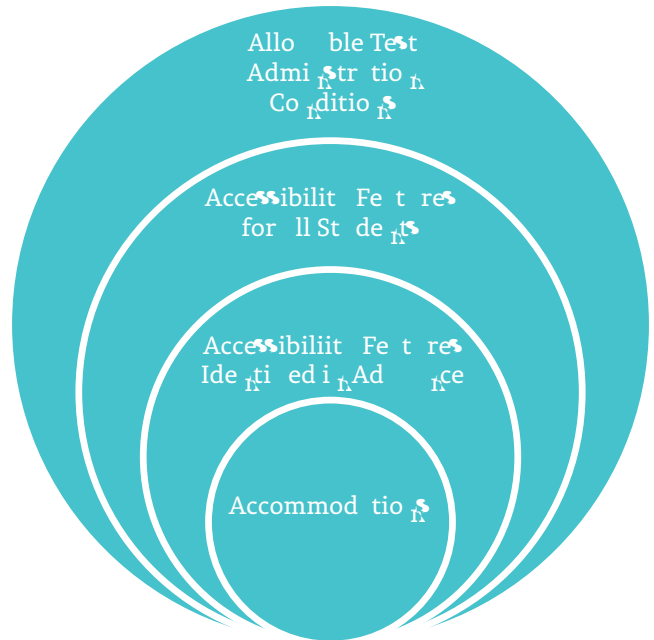
>00\$5%78' 9%5\$A4%&\$8452<404%A' 5\$0%&" 5' \$A4%&\$29\$2/%B' \$IF\$S" # \$U) V\$S029T\$2# \$' 9%4%0' 8\$%" %&' \$
 2??#" ?#42% \$2//"; ; "82%A" 95\$%&2%\$200" A\$%&' ; %" \$!700: \$?2#%/4?2% \$49\$5%2% \$298\$845%#4/%\$
 %' 5\$496-\$3&' \$5%78' 9%\$5\$R\$X\$U) V\$%" 2; 5\$' 0' /%5\$%&' \$2//"; ; "82%A" 95\$!" #<' %&\$495%#7/%A" 9\$
 298\$255' 55; ' 9%5-\$ 553@@39-2731, &, 63>89&, 0&563, 01&31&260&; -, 7, &34&260&7197?79>-8&
 , 2>9012H, &1009, =&132&31&260&; -, 7, &34&897, -; 7872<85-20B3/<=&B/-90&80?08=&3/&71, 2/>52731-8&
 , 02271BC&Y9/' \$5' 0' /% 8\$2//"; ; "82%A" 95\$5&" 708\$<' \$75' 8\$/" 9545% 9%0: \$!" #495%#7/%A" 9\$
 UbX`UggYgga Ybh`9UW` hYUW`Yf`UbX`ch`Yf`ghU` fYgdcbgjV`Y`Z`c`f`h`Y`ja`d`Ya`YbhUj`cb`c`Zh`Y`
 UW`ta`a`c`XUj`cbg`a`i`gh`VY`j`b`Z`c`fa`YX`c`Zh`Y`gd`YV`WUW`ta`a`c`XUj`cbg`h`Uha`i`gh`VY`dfcj`J`Y`X`

H\Y`HYbbYggYY`7ca dfY\Ybg]j Y`5ggYgga YbhDfc[fUa`fH75DŁc Yfg'a i`h]d`Y`UnYfg'cZgi ddcfhi
Zc:f'dUfh]VdUh]b[`ghi XYbhr`H\Y` [i fy VY'ck`dcfHfUng`gYj YfU`UgdYVWg'cZh`Y`UggYgga Ybh
!' 2%7#` 5\$49/078496\$200" A2<0' \$%' 5%A96\$?#"/' 87#` 5\$2//` 554<404%: \$!' 2%7#` 5\$%&2%\$2#` \$2B2402<0' \$%" \$
200\$5%78' 9%5\$298\$2//"; ; "82%A" 95\$2B2402<0' \$25\$9' ' 8' 8\$?' #\$\$&' \$IRS\$"#\$U)V\$?029-\$>00" A2<0' \$
%' 5%A96\$?#"/' 87#` 5\$298\$2//` 554<404%: \$!' 2%7#` 5\$2#` \$2B2402<0' \$%" \$200\$5%78' 9%5\$49/078496\$%&' 5' \$
fYW]j]b[`UWVgg]V]]mZYUhi fYg`]XYbh] YX`]b`UXj UbW`UbX`h`cgY`fYW]j]b[`UWVta a cXU]cbg`"
5WVgg]V]]mZYUhi fYg`]XYbh] YX`]b`UXj UbW`UFY`Uj U]UV`Y`cb`mhc`ghi XYbhr`Zc'f'k` \ca` Ub`UXi`h`
"\$%` 2; \$&25\$4984/2%' 8\$%&' \$9' ' 8\$!"#\$%&' \$!' 2%7#` \$<25' 8\$" 9\$8' ; "95%#2%' 8\$298\$8"/7; ' 9%` 8\$
/0255#" ; \$9' ' 8\$!"#\$%&' 5' \$!' 2%7#` 5-\$>//"; ; "82%A" 95\$2#` "\$ 90: \$2B2402<0' \$%" \$%&' 5' 5%78' 9%5\$
A4%&\$8"/7; ' 9%2%A" 9\$!"\$9' ' 8\$%&#" 76&\$2\$!"#; 20\$?029\$QIRS\$"#\$U)V\$=

L' %` #; 49496\$9' /' 552#: \$2//"; ; "82%A" 95\$5&" 708\$
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S029-\$3&' 5' \$C7' 5%A" 95\$5&" 708\$<' \$/" 9548' #` 8\$49\$
%&' \$5' 0' /%A" 9\$?#"/' 55W
G& I 6-2&-/0&260&, 2>9012J, 880- /171B&, 2/01B26, &-19&
1009, K
G& L3: &93&260&, 2>9012H, 880- /171B&1009, &&

5312012&, 2-19- /9, K&
G& I 6-2&, . 057-87M09&71, 2/ >52731&930, &260&&
&
80?08&5312012&, 2-19- /9, K

Z' G%\$845/755\$298\$#` B4' A\$%&' \$\$
2//"; ; "82%A" 95\$%&' \$5%78' 9%&25\$20#` 28: \$<' ' 9\$
75496-\$>5E\$%&' 5' \$C7' 5%A" 95W
G& I 6-2&-553@@@39-2731, &7, &260&, 2>9012&/OB>8- /8<&>, 71B&71&260&58-, , /33@&-19&31&20, 2, K
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9j U'i Uh]b[` \ck` Y` YW]j Y`h`Y`UWVta a cXU]cbg`UFY`g\ci` X`VY`Ub`cb[c]b[`dfcWVgg'cb`mVm
/0" 5' 0: #` B4' A496\$%&' \$4; ?2/%\$!"\$29\$2//"; ; "82%A" 9\$/29\$4; ?#` B' ; ' 9%5\$&2??' 9-\$IRS\$"#\$U)V\$
%` 2; 5\$5&" 708\$9%"\$2557; ' \$%&2%\$2//"; ; "82%A" 9\$5' 0' /%A" 9\$/2##4' 5\$" B' #!#" ; \$: ' 2#%\$' \$: ' 2#-\$
R2/&\$: ' 2#%&' \$%` 2; \$5&" 708\$#` B4' AW
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G& +2>9012H, &. 0/, . 0527?0&34&63: &: 088&0-56&-553@@@39-2731&7, &: 3/A71B&
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G& NO/50. 2731, &34&20-560/, =&. -/-. /340, , 731-8, =&-19&3260/&, . 057-87, 2, &-; 3>2&63: &260&
+2>90616T0-' 3. 616731, &421TB1, g 2#-\$

OC& P, &260&, 2>9012&>, 71B&-1<&-553@@39-2731, &9>/71B&58-, , /33@&71, 2/>52731&26-2&: 788&132&; O&
-883: 09&: 601&2-A71B&, 2-20&3/&97, 2/752&- , , 0, , @012, K\$\$

B
E
understands that a particular accommodation won't be available during testing and work to find an

QC&
-, , 0, , @012K
There is a tremendous variance among acceptable accommodations for specific assessments. Be sure to follow specific assessment guidance documents which will list acceptable accommodations.

RC& S30, &260&, 2>9012&, 63: &-&935>@01209&1009&43/&-88&, 0805209&&
-553@@39-2731, K

E 504
accommodations in a bundle, such as extended time and a different

. H ,





K \Yb XYWj]cbgUVci hUWta a cXUhcbgUFY VY]b['a UXYZ]h]gj Yfm
 4; ?" #29%&2\$ B' #: " 9' \$&2B' \$2\$/&29/' \$%" \$64B' \$49?7%\$3&45\$49/078' 5\$
 dUFYbhtgzh Y'gdYVWU'YXi WUhcb'grU žj cWUhcbU' hYUWYfgž[YbYfU'
 YXi WUhcb'grU žUbX'UbmFY'UHYX'gyfj JW'dfcj]XYfg"< ck Yj Yfž
 8" 9P%!" #6' %%%" \$25E\$: " 7#\$/&408-\$!\$: " 7#\$/&408\$8" " 59P%A29%\$%" \$75' \$2\$
 ?2#%A/702#\$2//"; ; " 82%A" 9%&" #%" ?%A" 95\$; 2: \$<' \$/" 9548' #' 8-\$1%\$
 45\$4; ?" #29%\$%" #%" ; ' ; <' #%&2%\$: " 7#\$/&408\$A400\$/" 9%A97' \$%" \$0' 2#9\$
 UbX'XYj Y'cdžYj Yb]Z]h]g'UhU'g'ck Yf'dUW"K]h' Vt'bh]bi YX '\$
 495%#7/%A" 9\$' 9%&' \$' 55' 9%A20\$5E400\$!" #0' 2#9496\$57/&\$25\$\$
 #' 28496\$298\$A#4#496%&' \$9' ' 8\$!" #\$/ #249\$2//"; ; " 82%A" 95\$
 5&" 708\$0' 55' 9\$" B' #%A; ' \$M29: \$2//"; ; " 82%A" 95\$A400\$<' \$
 %' ; ?" #2#: -\$1" 7\$/29\$&' 0?\$: " 7#\$/&408\$
 <' /"; ; '\$0' 55\$298\$0' 55\$8' ?' 98' 9%\$" 9\$
 %&' \$2//"; ; " 82%A" 95\$298\$; " #' \$
 #' 0429%\$" 9\$&45\$" #&' #%" A9\$2<40%A' 5-\$



O" 002<" #2%A" 9\$45\$2\$; 75%A&' 9\$
 ?#" B48496\$2//"; ; " 82%A" 95\$!" #\$(
 : " 7#\$/&408-\$H' 5?" 954<40%A: \$!" #%\$: " 7#\$/&408F5\$

' 87/2%A" 920\$?#" 6#2; #%' 5%5\$A4%&\$; 29: \$?' " ?' -\$1" 7\$&2B' \$
 %&' \$57??" #%" !\$2\$%' 2; -\$>5\$2\$?2# 9%&: " 7\$A400\$A29%\$%" \$
 <' \$29\$2/%B' \$?2#%A/4?29%\$" 9%&2%\$%" 2; -\$0" 002<" #2%A" 9\$
 ; 2: \$<' \$75' 8\$!" #6' 9' #20\$?#" <0' ; \$5" 0B496\$48' 9%A!: 496\$
 bYYXYX'fYgci fWgžUbX'a cb]rcf]b['h'Y'Y YVWj] YbYgg'icZ
 h'Y']bghfi V]cbU'dfc[fUa' UbX'UWta a cXUhcb'g'gy"K \Yb'
 : " 7#\$/&408\$45\$' G?' #4' 9/496\$?#" <0' ; 5\$8" 9P%<' \$2!#248%\$" \$25E\$
 !" #25545%29/' \$298\$20A2: 5\$#"; ; <' #%" \$49/078' \$: " 7#\$/&408\$49\$
 %&' \$/" 9B' #52%A" 9=

Y7#\$6" 205\$2# \$%&' \$52; ' V\$
 : 3/89&, A788, =7158>971B&5/7275-8&2671A71B=&: /7271B=&-19&. /3; 80@&, 38?71B=\$>98&A' \$A29%\$%" \$
 ; " B' \$!" #A2#8\$A4%&\$' 2/&\$" !\$: " 7\$25\$?2#%9' #5\$49\$%&45\$A" #E, \$5" \$70%A; 2% 0: \$" 7#\$5/&" " 05\$/29\$!" 5% #\$(
 ?" 54AB' \$0' 2#9496\$' 9B4#" 9; ' 9%5%&2%\$!" /75\$" 9\$A&" 0' \$/&408\$8' B' 0" ?; ' 9%R2/&\$" !\$" 7#\$/&408# 9\$
 8' 5' #B' 5\$%" \$<' #%' 28: \$!" #%&' \$9' G%\$5% ?\$49\$%&' 4#'\$ 87/2%A" 920\$\' 7#9' : \$298\$3ZH' 28: \$45\$" 9' \$A2: \$
 A' \$; 2E' \$57# \$%&' : \$2# \$?# ?2# 8\$!" #%&' \$<' %' #%" ??" #794%A' 5%&2%\$04' \$2&' 28-\$

P" #%; " #' \$49!" #; 2%A" 9%B454%&
 ! * E0-9<CB3?



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