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Jerry J. Weygandt, PhD, CPA, is Arthur Andersen Alumni Professor of Accounting at the University of Wisconsin-Madison. He holds a Ph.D. in accounting from the University of Illinois. Articles by Professor Weygandt have appeared in the Accounting Review, Journal of Accounting Research, Accounting Horizons, Journal of Accountancy, and other academic and professional journals.

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Cost principle - Wikipedia

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According to Weygandt, Kieso, and Kimmel; "Accounting is an information system that identifies records and communicates the economic events of an organization to interested users". In the light of the above discussion and definitions of Accounting, a comprehensive and meaningful definition of Accounting can be given as such;

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