

# ACCOUNTING PRINCIPLES

**ACCOUNTING PRINCIPLES** are the rules & benchmarks in accounting field, co. should follow while reporting financial statements. Common set of accounting standards U.S. based is GAAP (Generally Accepted Accounting Principles).

## ECONOMIC ENTITY

Owner & business as two different entities having different liabilities.

## CONSERVATISM

If a situation arises where there are 2 acceptable options for reporting an item, accountant goes for less favorable option.

## HISTORICAL COST

Recordation of the assets should be on their purchased values purchased now or years ago.

## GOING CONCERN

Business may continue forever & will carry out its goals & plans in foreseeable future with no intention of liquidation.

## MATERIALITY

The information which will have a material effect should form a part of the financial statements.

## RELIABILITY

Only those transactions should be recorded that can be proven & has significant evidence.

## REVENUE RECOGNITION

Recognition of revenue should be on the accrual basis of accounting

## CONSISTENCY

Consistency in the usage of methods, principles until another outstanding method comes proves to be better.

## FULL DISCLOSURE

Disclosure of all important Information for the users, lenders or investors within the financial statements or as a footnote.

## MATCHING CONCEPT

The debit side should match with the credit side

## MONETARY UNIT

transactions that carry a monetary value & stated in terms of a currency (for example \$ in the U.S.) should only be recorded.

## REVENUE RECOGNITION

Recognition of revenues should be on occurrence of transaction regardless of the actual receipt of the amount.

## TIME PERIOD

There should be a standardized time period of reporting the financial statements usually monthly, quarterly or annually.

# Accounting Principles Exercise Answers 11 Edition

**Daniel F McAuley**



**Accounting Principles Exercise Answers 11 Edition:**

## Unveiling the Magic of Words: A Review of "**Accounting Principles Exercise Answers 11 Edition**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Accounting Principles Exercise Answers 11 Edition**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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