

Exercise 1.1 Accounting principles

a

Accounting principle	<i>Entity</i>
Explanation	<i>The owner and the business are considered to be separate accounting entities, and their records should be kept on this basis. The orthodontist's fees are an expense of the owner, not an expense of the business, and should be recorded as 'Drawings'</i>

b

Accounting principle	<i>Consistency</i>
Explanation	<i>The same accounting methods should be applied from one period to the next so that reports can be compared between periods. The owner will be unable to identify any changes in repair or vehicle expenses.</i>

c

Accounting principle	<i>Monetary Unit</i>
Explanation	<i>Transactions should be recorded in a common unit of measurement – in Australia, this means Australian dollars.</i>

d

Accounting principle	<i>Reporting Period</i>
Explanation	<i>The life of the business is divided into arbitrary periods to allow for reports to be prepared. The transaction should be recorded as revenue when it was earned (when the goods were supplied), i.e. in December 2014.</i>

e

Accounting principle	<i>Historical Cost</i>
Explanation	<i>Transactions should be recorded at their original purchase price as this value is verifiable by a source document. The revaluation is subject to subjectivity, and not verifiable.</i>

Accounting Principles Solutions Exercises

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Accounting Principles and Practice R. G. Gowans, 1994 A text containing complete solutions to all the exercises found in *Accounting Principles and Practice* 6th edition TAFE Publications 1993 A useful up to date introductory text for teachers and students containing past examination papers questions and answers together with worked examples self help problems and graded exercises The authors have been involved in the teaching of accounting over a number of years **Manual for Accounting Principles** Clifford Rollin Niswonger, 1973 *Additional Exercises for the Solutions Transparency to Accompany Accounting Principles* Jerry J. Weygandt, 1994-09-02 **Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles** Kermit D. Larson, 2004-08 **Principles of Accounting** Belverd E. Needles, 1990 **Solutions Manual to Accompany Financial Accounting** Clyde P. Stickney, 1994 Wiley CPA Examination Review, Problems and Solutions O. Ray Whittington, Patrick R. Delaney, 2011-07-05 Complete coverage of the new CBT e format for the newly revised CPA Exam With 2011 bringing the greatest changes to the CPA exam in both form and content Wiley CPA Exam Review 38th Edition is completely revised for the new CBT e CPA Exam format Containing more than 2 700 multiple choice questions and including complete information on the new Task Based Simulations these books provide all the information needed to pass the uniform CPA examination Covers the new addition of IFRS material into the CPA exam Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 45 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format **Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems** Eric Louis Kohler, 1924 **Solutions Manual to Accompany Accounting Principles** Jerry J. Weygandt, 2000 *Accounting Principles* Spurgeon Bell, 1921 **Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical

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NCERT

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answers to all the questions in lucid language it for sure will help the Class XI students in an effective way for Accountancy

Solutions Manual to Accompany Fundamental Accounting Principles, Ninth Canadian Edition Kermit D. Larson,1999

Student Solutions Manual of Odd-numbered Exercises and All B Problems for Use with Fundamental Accounting Principles, Tenth Canadian Edition Kermit D. Larson,Raymond F. Carroll,Tilly Jensen,2002 **Solutions Manual**

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Accountants' Index American Institute of Certified Public Accountants,1923 CPA Problems and Approaches to Solutions: Solutions Charles T. Horngren,1974 *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso,Jerry J. Weygandt,2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

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