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### **Exercises Answers Fundamentals Accounting Principles**

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CHAPTER 3 Adjusting the Accounts ASSIGNMENT CLASSIFICATION TABLE ... The two generally accepted accounting principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting ... EXERCISE 3-2 (a) Accrual-basis accounting records the transactions that change a

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Exercise 1.2 Accounting principles and qualitative characteristics a Accounting principle Entity

Explanation The business is assumed to be an accounting entity separate from the owner and other businesses, and its records should be kept on this basis. The holiday is an expense of the owner, not an expense of the business. b

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