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Count the expense when you sell them. In other words, match the expense of the item with the revenue of the item. Accrual-based accounting, which is a term you've probably heard, is what you get when you apply the revenue principle, the expense principle, and the matching principle.

Understanding the Basic Principles of Accounting - dummies

Basic accounting principles August 25, 2017. Accrual principle. This is the concept that accounting transactions should be recorded in the accounting periods when they actually occur, rather than in the periods when there are cash flows associated with them. This is the foundation of the accrual basis of accounting.

Basic accounting principles — AccountingTools

The phrase "generally accepted accounting principles" (or "GAAP") consists of three important sets of rules: (1) the basic accounting principles and guidelines, (2) the detailed rules and standards issued by FASB and its predecessor the Accounting Principles Board (APB), and (3) the generally accepted industry practices.

Accounting Principles | Explanation | AccountingCoach

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