

# Accounting principles management ebooks

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Accounting Principles: A Comprehensive Guide\*\*

### **What is Accounting in Business?**

Accounting involves recording, summarizing, and interpreting financial transactions to provide information about a company's financial performance. It is crucial for decision-making, taxation, and maintaining compliance with regulations.

### **Where can I find GAAP principles?**

The Generally Accepted Accounting Principles (GAAP) are published by the Financial Accounting Standards Board (FASB).

### **Where can I read the generally accepted accounting principles?**

You can access the GAAP principles on the FASB's website: <https://www.fasb.org/>

### **What are the 13 Principles of Accounting?**

- Regularity
- Uniformity
- Generality
- Sincerity
- Prudence
- Non-Compensation
- Continuity
- Periodicity

- Materiality
- Prudence
- Going Concern
- Consistency
- Good Faith

### What are the 5 basic accounting principles with examples?

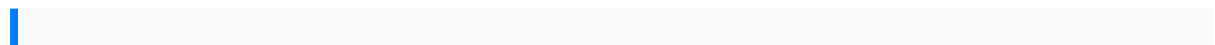
- **Accrual Accounting:** Transactions are recorded when they occur, not when cash is received or paid. (Example: Recording sales at the time goods are delivered)
- **Going Concern:** The business is assumed to continue operating in the foreseeable future. (Example: Reporting assets at their historical cost without adjusting for estimated future resale value)
- **Matching Principle:** Expenses are matched to the revenue they generate in the same period. (Example: Recording depreciation on an asset to match revenue from its use)
- **Materiality:** Only significant financial transactions are reported. (Example: Omitting small expenses from financial statements)
- **Revenues are Recognized When Earned:** Revenue is recorded when services are performed or goods are delivered, not when cash is received. (Example: Recording revenue from a subscription service based on the period of time it covers)

### What is IFRS in accounting?

International Financial Reporting Standards (IFRS) are a set of accounting standards developed by the International Accounting Standards Board (IASB) for use by companies around the world.

### What is the difference between IFRS and GAAP?

IFR



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