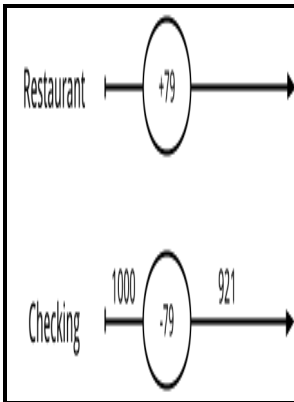


Accounting and matching - is matching arbitrary?.

University of Birmingham - Matching Principle



Description: -

-Accounting and matching - is matching arbitrary?.

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Notes: Thesis(M.Soc.Sc.)-University of Birmingham, Dept of Accounting.

This edition was published in 1979



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Tags: #Accounting #Concepts: #Materiality, #Matching, #Realization #Concept, #Example

Matching principle definition — AccountingTools

If a machine was purchased in 2005-06 for Rs 10, 00,000 with an estimated life of 10 years, the depreciation may be Rs 1, 00,000 per annum and charged to the Profit and Loss Account at that figure even in 2011-2012. Further, you would record only the portion of the expense attributable to each individual item as it got sold. Of the total amount spent on production of goods, the part relevant to the stock still on hand is shown in the Balance Sheet; the remaining amounts stand debited to the Profit and Loss Account.

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Therefore, as per the matching principle, the rational and systematic approach would be to depreciate the machinery over its useful life. There are a number of instances, however, in which this general rule does not apply for tax purposes—so many, in fact, that CPAs must pay careful attention to the laws and regulations that govern these situations.

Matching Principle of Accounting

You can set up variance tolerance percentages for charges on the Charges tolerances page.

Matching Contribution Definition

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Accounts payable invoice matching overview

It is a short-term deception that may seem innocent enough in small doses, but when done on a massive scale by a public company it is called fraud, even when your external auditors rubber-stamp it. The most common form of a matched contribution occurs in a 401 k plan, however.

Securing and Tracking Matching Funds for Mission Revenue Success

Expenses need to be recorded when they're incurred rather than when they were paid for.

Related Books

- [Dictionary of CAD](#)
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