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Principles of Accounting.

1. Matching principle

Expenses must match to the revenue accounted for in the same accounting period and recorded in the period ~~at~~ the expense was sustain.

2. Objectivity Principle

Accounting data should consistent, accurate and free of personal opinions and also supported by evidence.

3. Full Disclosure Principle

Financial statements must be complete and not misleading.

4. Cost principle.

Keep records of assets when you purchasing to keep your business's expenses orderly.

Strategies to enhance usability of accounting information through ICT adopting.

1. Reducing paper use

Using accounting information system reduces the need of books enhance lowering the cost and conserving the environment too.

2. Accessibility - It's important to ensure that accounting information system accessible to all users. The system should work on different devices using different operating systems.

3. Training - the accounting information system can ~~inter~~ be accompanied by ~~sufficient~~ adequate training and supporting for the users.

4. Continuous Improvement - The accounting information system should be improved based on user feedback by involve analyzing system usage data, conducting user surveys and include the feedback into the system updates.

3.

	Debit (ksh)	Credit (ksh)
Cash in Bank	6,000	
Cash	5,000	
Ndung'u (credit)		2700
J. Muigai (credit)		750
Purchases	540	
Sales Return	120	
J. Muigai (credit)		570
K. Mwaniki		1170
Sales		630
Bank		900
Machinery		1650
M. Otieno	660	
Purchase return		420
Sales Return	30	
Bank		2580
Kinuthia		810
	12350	12180