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distribution of accounting reports, the most common of which are called financial statements. A vital element in the communication process is the accountant's ability and responsibility to analyze and interpret the reported information. 3.

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List of 12 Basic Accounting Principles Accounting Entity – is the business unit for which the financial statements are being prepared. The accounting entity recognizes that there is a business entity that is separate from its owner(s). In addition, the economic unit engages in identifiable economic activities and controls economic resources.

12 Basic Accounting Principles - Financial Analyst HQ

Chapter 12 provides coverage of accounting for current liabilities and payroll. There are many types of current liabilities, and numerous examples and measurement principles are cited. Great care is needed to correctly identify unique current liabilities, such as upcoming principal payments on long-term loans.

Chapter 12: Current Liabilities and Employer Obligations ...

1) Managerial Accounting Tools for Business Decision Making, 6th Edition – Jerry J Weygandt 2)

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