

ACCOUNTING PRINCIPLES

By Bojan Radojicic



RELEVANCE

Financial information should be relevant to the decision-making needs of users. It should have predictive value, confirmatory value, or both.

FAITHFUL REPRESENTATION

Financial information should faithfully represent the economic phenomena it purports to represent. It should be complete, neutral, and free from error.

SUBSTANCE OVER FORM

Transactions and events should be accounted for and presented in accordance with their substance and economic reality, rather than merely their legal form.

PRUDENCE

When uncertainty exists, caution should be exercised in the recognition and measurement of assets, liabilities. Anticipated losses should be recognized immediately, while gains should be recognized only when realized.

COMPARABILITY

Financial information should be presented in a manner that enables users to compare it with information from other entities and across different periods.

UNDERSTABILITY

Financial information should be presented in a clear and concise manner, making it understandable to users with reasonable knowledge of business and economic activities.

TIMELINESS

Financial information should be available to users in a timely manner, allowing them to make informed decisions.

VERIFABILITY

Financial information should be capable of being verified or corroborated by independent and knowledgeable parties.

GOING CONCERN

Unless there is evidence to the contrary, it is assumed that the entity will continue to operate for the foreseeable future. Financial statements are prepared on a going concern basis.

MATERIALITY

Financial information should be material if omitting or misstating it could influence the decisions of users. Materiality depends on the nature and magnitude of the item or information.

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web balancing equations when a chemical equation is balanced it means that equal numbers of atoms for each element involved in the reaction are represented on the reactant and product sides this is a requirement the equation must satisfy to be consistent with the law of conservation of matter

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ch 4 2 o 2 1 co 2 2 h 2 o 8 1 c 3 h 8 5 o 2 3 co 2 4

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web may 28 2020 write a balanced chemical equation for each step of the process the first step is the decomposition of solid calcium carbonate from seashells to form solid calcium oxide and gaseous carbon dioxide the second step is the formation of solid calcium hydroxide as the only product from the reaction of the solid calcium oxide with liquid water