

Basic Accounting Principles

Going Concern Principle

Money Measurement Principle

Periodicity Principle

Duality Principle

Revenue Recognition Principle

Historical Cost Principle

Matching Principle

Full Disclosure Principle

Basic Accounting Basic Accounting

Nishat Azmat, Andrew Lymer



Basic Accounting Basic Accounting:

Fundamentals of Accounting Donatila Agtarap-San Juan, 2007-09 This text discusses and presents accounting principles and concepts in lay man s terms using simple day to day terminologies Definitions are always amplified by examples familiar to students The steps in the accounting process are discussed using the same illustration problems from chapter to chapter so that the student can connect the relationship of the steps in the accounting process Being a basic accounting textbook the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses Accounting as a field of study is profressive accounting knowledge is learned in stages what is learned in basic accounting is used and applied in more advanced accounting courses Consequently if a student has a weak basic accounting foundation he will have difficulty succeeding in more advanced accounting courses *BASIC ACCOUNTING CONCEPTS* Michael Pingle, CGA, 2013-05-17 Basic Accounting Concepts is a book written for people who desire or need to understand accounting terminology and processes without all of the complexities and technical language often associated with such a study Readers will learn in simple everyday language the main concepts of accounting including the accounting cycle process and other accounting functions used by a business The concepts learned in this book will also help the reader in organizing their own personal finances Among the topics discussed in this book are budgeting bank reconciliations and preparing a simple Balance Sheet that may be required by the bank if you are applying for a loan or mortgage The reader will also learn the complete accounting process involved in keeping the books for a small business *Basic Accounting* Nishat Azmat, Andrew Lymer, 2015-08-27 Is this the right book for me Basic Accounting is a complete step by step course in elementary accounting Giving clear and concise explanations of accounting principles and practice including PAYE cashflow statements accounting for share capital accounting standards and non financial reporting it is perfect for the newcomer to basic accounting the first level accounting student or anybody needing to brush up their accounting skills No prior knowledge of bookkeeping or accounting is assumed Clear explanations diagrams and worked examples enable you to master the basic principles then apply them to practical examples to consolidate and test your knowledge Basic Accounting includes Chapter 1 Introduction Chapter 2 Source documents Chapter 3 The ledger system Chapter 4 Balancing the cash book Chapter 5 Double entry theory and practice Chapter 6 The trial balance Chapter 7 Gross profit and stock Chapter 8 Trading and profit and loss and accounts Chapter 9 The balance sheet Chapter 10 Illustrative example Chapter 11 Cash and bank transactions Chapter 12 Bank reconciliation Chapter 13 The petty cash book Chapter 14 Credit transactions and suppliers accounts Chapter 15 The accounts of credit customers Chapter 16 Purchases and sales returns Chapter 17 VAT and PAYE Chapter 18 Classification of ledger accounts Chapter 19 Final accounts of a sole trader Chapter 20 Interpretation of accounts Chapter 21 Cash flow statements Chapter 22 Capital and revenue expenditure Chapter 23 The genera journal Chapter 24 Depreciation of fixed assets Chapter 25 Bad debts and provision for bad debts Chapter 26 Year end adjustments Chapter 27

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Introducing the Essentials of Basic Accounting Get It Straight Errol Deacon, 2024-05-14 These 80 pages Introducing the Essentials of Basic Accounting Get it Straight is what you see is what you get It is a thorough introduction to the essentials From the basic definitions what makes up the financial statements from the definitions make makes up the financial statements U S GAAP and IFRS applying debits and credits the Chart of Accounts what is an account Among others to a mini income statement and balance sheet Oher topics Accruals depreciation disposition of a capital asset cost of sales subscription revenue prepayments adjusting journal entries cash vs the accrual methods manufacturing and Ratios As a small business owner does your bookkeeper tells you whatever they want as you know nothing about basic accounting The bookkeeper can hold a gun to your head Gain an immediate rate of return on professional fees paid as you aren t paying the accountant for repeating the concept month after month Use the time to ask more important questions

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Basic Accounting Concepts & Procedures' 2006 Ed. , Accounting for Beginners Warren Piper Ruell,2019-12-06 This book provides an essential overview of the established principles and practices of the accounting profession The accounting profession is among the oldest of the world s occupations Modern versions of accounting practices that represent global standards date back to medieval Europe and even earlier The current age of rapid technological innovation and the seemingly endless news stories of financial scandals have brought the field of professional accounting to the forefront of the American conversation Also far from limiting opportunities in the field of professional accounting technological advances and developments in global business and finance have made professional careers in accounting more relevant more exciting and more in demand than ever Accounting for Beginners is written for the small business owner the aspiring accountant professional and the busy professional looking for a quick and handy reference of the major conventions that govern this exciting field When you read Accounting for Beginners you will learn about accounting fundamentals including Definitions of accounting and how accounting differs from bookkeeping Financial statements The balance sheet The income statement The cash flow statement Double entry accounting including debits credits and how to record transactions in journals and ledgers Cash accounting vs accrual accounting Accounting for Beginners also covers some of the more technical aspects of accounting such as Depreciation of fixed assets Amortization of intangible assets Budgeting for operational activities and capital expenditures Recording costs for inventory and Cost of Goods Sold Next Accounting for Beginners discusses many of the important professional practice conventions and regulatory foundations that professional CPAs must understand before earning a license including Generally Accepted Accounting Principles GAAP Background information about regulatory agencies such as the SEC the AICPA the FASB and the GASB Differences between U S accounting standards and international standards Finally Accounting for Beginners discusses some of the more pressing concerns that face many of today s most successful accounting professionals such as Important principles and conventions of professional accounting firms Fraud and ethics Current fields actively seeking qualified accountants Whether you are currently considering a major course of study pondering a career change or actively engaged as a mid career professional Accounting for Beginners will give you a thorough and comprehensive review of established practices a detailed guide to many of the most fundamental account recording techniques and an experienced critique of the most pressing concerns and

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