# 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.

#### 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.

#### COMPARABILITY

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

#### TIMELINESS

Financial information should be available to users in a timely manner, allowing them to

#### 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.

#### FAITHFUL REPRESENTATION

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

#### PRUDENCE

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

#### 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.

#### VERIFABILITY

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

#### 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

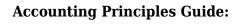






# **Accounting Principles Guide**

**IM Harris** 



Unveiling the Magic of Words: A Overview of "Accounting Principles Guide"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Accounting Principles Guide**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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