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The accounting equation: $Assets = Liabilities + Owners' Equity$. How transactions impact the accounting equation. The four core financial statements. Chapter 1 introduces the study of accounting. Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity.

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The phrase "generally accepted accounting principles" (or "GAAP") consists of three important sets of rules: (1) the basic accounting principles and guidelines, (2) the detailed rules and standards issued by FASB and its predecessor the Accounting Principles Board (APB), and (3) the generally accepted industry practices.

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Designed to help you study, Accounting An Introduction 4th edition is praised for its clear, accessible and uncluttered style. It provides a comprehensive introduction to the main principles of financial accounting, management accounting, and the core elements of financial management.

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Accounting principles ensure that companies follow certain standards of recording how economic events should be recognised, recorded, and presented. External stakeholders (for example investors, banks, agencies etc.) rely on these principles to trust that a company is providing accurate and relevant information in their financial statements.

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Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. Due to the

comprehensive nature of the material, we are offering the book in two volumes.

[INTRODUCTION TO ACCOUNTING](#)

Introduction to GAAP. Generally Accepted Accounting Principles (GAAP) is a set of globally accepted principles of accounting. GAAP prescribes certain specified accounting principles, definitions, treatment of confusing entries, and industry-specific rules which ensure a consistency in the financial and accounting statements of all organizations.

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Here are some of the basic accounting and bookkeeping principles defined in simple terms. **Accounting Methods: Cash vs. Accrual.** With the cash basis of accounting, income is recorded when it's received, and expenses are recorded as they're paid. The cash method does not take into account any accounts receivable or accounts payable.

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Accounting is the process by which financial information about a business is recorded, classified, summarized, interpreted, and communicated. Topics covered includes: Principles of accounting, Introduction to accountancy, The Accounting Equation, Double entry, Debtors, Creditors, Prepayments, Accruals and Depreciation. Author(s): Wikibooks.org

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