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Some of the most  
fundamental

accounting principles  
include the following:

Accrual principle

Conservatism principle

Consistency principle

Cost principle

Economic entity

principle Full disclosure

principle Going concern

principle Matching

principle Materiality

principle Monetary unit

principle

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Understanding the  
Basic Principles of  
Accounting Revenue

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principle. The revenue principle, also known as the realization principle, states that revenue is earned when... Expense principle. The expense principle states that an expense occurs when the business uses goods or receives services. Matching ...

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List of 10 Basic  
Accounting Principles  
Historical Cost  
Principle. Historical  
Cost Principle -  
requires companies to  
record the purchase of  
goods, services, or...  
Revenue Recognition  
Principle. Revenue  
Recognition Principle -  
requires companies to  
record revenue when it  
is earned... Matching ...

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**2019 ...**

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accounting was often  
the title of the  
introductory course in  
accounting. It was also  
common for the  
textbook used in the  
course to be entitled  
Principles of  
Accounting. Principles  
of accounting can also  
refer to the basic or  
fundamental principles  
of accounting: cost  
principle, matching

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principle, full disclosure  
principle, revenue  
recognition principle,  
going concern  
assumption, economic  
entity assumption, and  
so on.

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The Financial  
Accounting practice is  
governed by concepts  
and rules known as  
Generally Accepted  
Accounting Principles

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(GAAP).

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Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity.

Accounting consists of both external reporting issues known as “financial accounting,” and internal reporting issues related to

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“managerial  
accounting.”  
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**Chapter 1: Welcome  
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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

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predecessor the  
Accounting Principles  
Board (APB), and (3)  
the generally accepted  
industry practices.

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Accounting principles are essential rules and concepts that govern the field of accounting, and guides the accounting process should record, analyze, verify and report the financial position of the business. Accounting principles are the foundation of accounting according to GAAP.

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Reliability principle -  
The reliability principle is used as a guideline in determining which financial information should be presented in the accounts of a business. Revenue recognition principle - Companies should record their revenues when it is recognised, or in the same time period of when it was accrued (rather than

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when it was received).

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information about the

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financial performance  
and position of a  
business.  
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Principles of  
Accounting was often  
the title of the  
introductory course in  
accounting. In this  
context, principles of  
accounting refers to  
the concepts which

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guide Accountants &  
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