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 ▼!< 4ddddL vS¶0P - 0 ___PPT10
 p p ___PPT9€ €
 r € Chapter 2 Accounting Standards

New words and terms Accounting

practice guideline Accounting theory Accounting principle directive GAAP Generally Accepted Accounting Principles "V,r♫" 1 r r 2.1 Accounting Assumption

vAccounting Entity Assumption Going Concern Assumption The Stable Monetary Unit Assumption Accounting Period Assumption w n¹w ¶r& w r New words and terms

{accountability foreseeable future supplies market value historical cost reliable accounting measure interested party || r r | r New words and terms

Jquantitative data inflation add subtract measure eventual liquidation KK r r K r 2.2 Accounting Basis Cash- basis Accrual- basis n¹← ¶r& 2.2 Accounting Basis

!Exercise for 2.2 Accounting Basis "" r r " r† In the first year of operations, A co. earned 39,000 in revenues and received 33,000 cash from customers. The company incurred expenses of 22,500, but had not paid for 2,250 of them at year-end. In addition, A co. prepaid 3,750 for expense that would be incurred the next year. Calculate the first year's net income under Cash-basis and Accrual-basis. h r r† ♫0 ¶r! r r! ! r r! " ¶r!→ r r! !↑ r r!) ¶r! r r! ! _ r r New words and terms

YCash receipt Cash payment expenses receivables payables depreciation incur (expense) ZZ r r Z r r New words and terms A journal earn

revenue recognition concept on account prepaid BB r r A r 2.3 Accounting Principle

The cost principle The realization principle The matching principle The objective principle The full disclosur principle The materiability principle The consistency principle Conservatism principle n¹Z " New words and terms

w acquisition cost actual cost historical cost ship goods render service realized revenue reliable data accurat xx r r w r New words and terms

z outsider----insider knowledgeable decision= informed decision significant consistent valuation alternative overstate {{ r r z r

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Wingdings|Edge Chapter 2 Accounting Standards ¶New words and terms→2.1 Accounting Assumption¶New
words and terms¶New words and terms↓2.2 Accounting Basis↓2.2 Accounting Basis"Exercise for 2.2
Accounting Basis¶New words and terms¶New words and terms|2.3 Accounting Principle¶New words and
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