

Accounting Principles

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graph TD; A[Accounting Principles] --> B[Accounting Assumptions]; A --> C[Accounting Concepts]; A --> D[Accounting Constraints]; B --- B1[1. Money Unit]; B --- B2[2. Economic Entity]; B --- B3[3. Going Concern]; B --- B4[4. Time Period]; C --- C1[1. Revenue Recognition]; C --- C2[2. Matching Principle]; C --- C3[3. Full Disclosure]; C --- C4[4. Historical Cost]; D --- D1[1. Materiality]; D --- D2[2. Conservatism]; D --- D3[3. Consistency]; D --- D4[4. Cost Benefit]; D --- D5[5. Objectivity];
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Accounting Assumptions

1. Money Unit
2. Economic Entity
3. Going Concern
4. Time Period

Accounting Concepts

1. Revenue Recognition
2. Matching Principle
3. Full Disclosure
4. Historical Cost

Accounting Constraints

1. Materiality
2. Conservatism
3. Consistency
4. Cost Benefit
5. Objectivity

Accounting Principles For Management An Introduction

**Prabhu Sivabalan,James
Wakefield,Roby B. Sawyers,Steve
Jackson,Greg Jenkins**

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Business Accounting Jill Collis, Andrew Holt, Roger Hussey, 2017-09-16 This textbook provides an accessible introduction to accounting giving a clear and concise overview of financial accounting management accounting and financial management Using international examples cases and real company data to contextualise the theory the authors explain the key concepts in a logical fashion providing students with a theoretical and practical foundation in the subject In particular the running case study helps students to keep applying new concepts to a familiar context The main author Jill Collis is an experienced author who has a proven ability to simplify difficult topics and communicate them in a clear and engaging way This textbook has been developed specifically to provide a comprehensive introduction to accounting for anybody coming to the subject for the first time either at undergraduate or postgraduate level New to this Edition The important and contemporary topics of ethics corporate governance and corporate social responsibility are given more prominence in this new edition A new chapter on the statement of cash flows has been added The number of questions in the book and online has been increased substantially to provide students with more opportunity

to test their understanding and provide lecturers with more materials to perform assessments Accompanying online resources for this title can be found at bloomsburyonlineresources.com/business-accounting-3e These resources are designed to support teaching and learning when using this textbook and are available at no extra cost

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