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~~Important Terms \u0026amp; Concepts of Accounting~~

~~Inter part 1 Accounting An Introduction To Principles~~

Introduction to Accounting. Accounting is the language of business. It is the system of recording, summarizing, and analyzing an economic entity's financial transactions. Effectively communicating this information is key to the success of every business. Those who rely on financial information include internal users, such as a company's managers and employees, and external users, such as banks, investors, governmental agencies,

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financial analysts, and labor unions.

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Explain the meaning of the term Generally Accepted Accounting Principles (GAAP). Define

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assets, liabilities, and owner's equity. Describe the causes of change in owners' equity, specifically: Owner investments, Owner withdrawals, Net income, Net loss. Explain the effect of various transactions on the accounting equation.

~~Introduction: Accounting Principles and Practices ...~~

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

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confusing entries, and industry-specific rules which ensure a consistency in the financial and accounting statements of all organizations.

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~~PRACTICE ...~~

These general rules—referred to as basic accounting principles and guidelines—form the groundwork on which more detailed, complicated, and legalistic accounting rules are based. For example, the Financial Accounting Standards Board (FASB) uses the basic accounting principles and guidelines as a basis for their own detailed and comprehensive set of accounting rules and standards.

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1.1 INTRODUCTION Accounting is a system meant for measuring business activities, processing of information into reports and making the findings available to decision-makers. The

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documents, which communicate these findings about the performance of an organisation in monetary terms, are called

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~~2.3 The Need for Generally Accepted Accounting Principles ...~~

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