

Fundamental Accounting Principles 20th Edition

A comparative study by a Japanese accountant on "the principles of regular accounting" in German law as seen as a mother law of the Japanese counterpart.

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Accounting principles are those regulations set as they are needed to create more cohesive accounting techniques. Regulations generally build over time. As regulators find the need for new accounting principles to be implemented, they are introduced. However, as the need for regulations determines which regulations are put into place, not all accounting principles are the same. The principles of accounting discussed in this book will be the generally accepted accounting principles (GAAP) of the United States. While this book may teach the fundamentals of accounting, you'll want to learn the rules and regulations in other countries before conducting business there. Even though there is an International Accounting Standards Board (IASB) that exists at the global level, there is not yet a set of accounting principles accepted worldwide. In the United States, you'll find that there are three elements of accounting principles. The first is the basic rules and guidelines. By understanding these basic principles, you can have a scope of what is expected when reporting financials. The second part of accounting principles is general industry practices, which are the way that the accounting guidelines should be applied to real accounting practices. Finally, consideration must be given to the detailed rules that have been issued by authorities including the Accounting Principles Board (APB) and Financial Accounting Standards Board (FASB). This book covers the following topics: 7- relationship between revenues and expenses Detecting and preventing fraud The n1 tax management strategy to save money Different types of accounting principles The cost principles Revenue recognition principle The time period principle Applying the principles of accounting to the accounting cycle Applying what you've learned to accounting ratios Cash flow, functions and working capital for effective accounting The difference between principles and rules Key financial statements Common terms used in accounting ...And much more! In the world of finance, the call-to-action in creating a standard for accounting is considered one of the major markers of the 20th century. Many organizations, individuals, and committees developed over time in an effort to create an authoritative basis for accounting. However, many of these rules, standards, principles, concepts, conventions, and guidelines failed, simply because they did not capture the full conceptual framework for what organizations were trying to achieve by developing a set of standards. As organizations and individuals continued in their efforts, two distinct schools of thought evolved regarding the field of accounting. The first school of thought held the core belief that accounting principles did not require a systematic theoretical foundation. Many believed that the principles should be learned through practice, even though this could have serious consequences and would make it harder for new accountants to practice proper accounting. This school of thought also supported the idea with a few basic guidelines, accountants would be able to solve any problem they encountered during accounting practice. Do you want to learn more? Don't wait anymore, press the buy now button and get started!

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Ebook: Principles of Financial Accounting

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