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**What is principles of accounting? |**

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The Financial Accounting practice is governed by concepts and rules known as Generally Accepted Accounting Principles (GAAP).

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## **Principles of Accounts**

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

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issues related to “managerial accounting.”

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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

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guidelines, (2) the detailed rules and standards issued by FASB and its predecessor the Accounting Principles Board (APB), and (3) the generally accepted industry practices.

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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

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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 when it was received).

## **Accounting Principles - What are**

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