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Accounting rests on a rather small set of fundamental assumptions and principles. People often refer to these fundamentals as generally accepted accounting principles. Understanding the principles gives context and makes accounting practices more understandable. It's no exaggeration to say that they permeate almost everything

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Loughran . Financial accounting is the process of preparing financial statements for a business. The three key financial statements are the income statement, balance sheet, and statement of cash flows, and they serve two broad purposes: to report on the current financial position of the company, and to show how well the company performs over a ...

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This explanation of accounting basics will introduce you to some basic accounting principles, accounting concepts, and accounting terminology. Once you become familiar with some of these terms and concepts, you will feel comfortable navigating through the

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explanations, quizzes, quick tests, and other features of AccountingCoach.com.

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Accountants and bookkeepers record transactions as debits and credits while keeping the accounting equation constantly in balance. This process is called double-entry bookkeeping. Double-

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entry bookkeeping records both sides of a transaction — debits and credits — and the accounting equation remains in balance as transactions are recorded. For example, if a transaction decreases cash ...

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it was at their high school job at the ice cream parlor or their first job out of college, that they eagerly tore open a paycheck, already planning a shopping spree . . . only to find that someone had stolen a huge chunk of their money!

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If your company is of any size and

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complexity, you will want to set up a double-entry bookkeeping system. Two entries, at least, are made for each transaction. A debit is made to one account, and a credit is made to another accounting. That is the key to double-entry accounting .

The Business Owner's Guide to Accounting and Bookkeeping

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This free, online accounting course breaks down basic accounting topics like accounting principles, debits and credits, the accounting equation, and more accounting concepts into easy-to-read examples, so you can learn accounting faster.

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Accounting 101. Note: Articles published before January 1, 2017 may be out of date. We are in the process of updating this content. Originally Posted: June 3, 2009 . Updated: Feb 04, 2019. Author: Hillary Coley, CPA. Trout Unlimited. Read more about Hillary Coley, CPA;

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Likewise, in double-entry accounting, any transaction in one account requires an equal and opposite entry in another account. It isn't physics, but for managing a business, it's just as important. In the double-entry bookkeeping system, you'll record two entries for each transaction: a debit (Dr) and a credit (Cr).

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Accounting assumes every invoice will be collected and every bill paid. For this reason, accrual accounting is the pure reflection of your business' activity. Unfortunately, some invoices become bad debts, so the cash accounting method is a more real-time

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Ignore Daniel Kehrer -

October 29, 2019

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