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MODULE - 1 Notes Basic Accounting Principles Business Environment 62 5.1 OBJECTIVES At the end of this lesson you will be able to  
z To maintain the books of accounts  
z To prepare the annual accounts  
5.2 ACCOUNTING CYCLE After taking decisions such as selecting a business, selecting

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Governmental accounting principles are not a complete and separate body of accounting principles, but are part of the whole body of GAAP. The hierarchy of specific sources of GAAP ... Chapter 1 "Principles of Accounting 4 Effective Date: 9-1-07 Supersedes: 9-1-02

### **CHAPTER 1 "Principles of Accounting**

Basic principles of Accounting What is accounting? Accounting is concerned with two separate but COMPLEMENTARY business activities:  
• The detailed recording of all the financial transactions of the business (called bookkeeping).  
• The preparation of periodic statements (or accounts) which summarise the detailed information, so that the financial

### **Unit 1 Unit 1 Basic principles of Accounting - Assets**

Book Preface. This revision of Principles of Financial Accounting is based on an understanding of the nature, culture, and motivations of today's undergraduate students and on extensive feedback from many instructors who use our book.

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Managerial Accounting Basics 1. Explaining manufacturing and nonmanufacturing costs ... they are an

insignificant part of finished product in terms of cost. Considered part of manufacturing overhead. Materials  
SO 3 Define the three classes of manufacturing costs. Page 1-23 ... Accounting Principles 8th Edition ...

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knowledge of the principles of financial accounting as well as an appreciation for its importance and logic. ...  
That is a reasonable expectation. Part of a successful education is gaining the insight to make such  
evaluations. Then, we provide you with our own top five. ... Chapter 1 Why Is Financial Accounting  
Important? 1.1 Making Good ...

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