
ACCCOB1 Accounting Principles Questions With Answers Verified 100%

GAAP - ANSWER Generally Accepted Accounting Principles. The standards and rules that accountants follow while recording and reporting financial activities. It encompasses the procedures accepted in the accounting process.

IASB - ANSWER International Accounting Standards Board. They actively develop and issue accounting standards that will to be followed internationally. Its purpose is to narrow down the differences in the world when preparing a financial statement.

Conceptual Framework of Financial Reporting - ANSWER 1. Underlying Assumption

- a. Entity principle
 - b. Going concern
 - c. Monetary Unit
 - d. Time Period
2. General Principles
- a. Historical cost principle
 - b. Revenue recognition principle
 - c. Matching principle
 - d. Accrual basis principle
 - e. Full disclosure principle
3. Modifying Constraints
- a. Materiality
 - b. Cost-benefit analysis
 - c. Conservatism

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JS Bruner



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