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List of Accounting Principles. Economic Entity Assumption; Revenue Recognition; Conservatism;



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The accounting equation: Assets = Liabilities + Owners' Equity. How transactions impact the accounting equation. The four core financial statements. Chapter 1 introduces the study of accounting. Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity.

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Principles of Accounting 1 Email. Principles of Accounting 1. 2015-2016 Course Expectations. Mrs. Jackson Office Hours: 1:40-2:15 or after school by appointment. Room: 225 Email: [tjackson@unatego.stier.org](mailto:tjackson@unatego.stier.org) (best way to contact me) Course Description: Introduces basic accounting concepts and principles for a sole proprietorship and partnership with an emphasis on the accounting cycle, and the preparation of financial statements along with their supporting schedules.

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The new accounts introduced in this chapter complicate the accounting cycle's closing process, and these issues are carefully illustrated. An alternative perpetual inventory system is also introduced.

The income statement for a merchandiser rises in complexity, and this chapter shows both the multiple-step and single-step income statements.