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2. Understand the theory of debits and credits and apply accounting theory to business transactions. 3. Examine the conceptual framework of accounting under generally accepted accounting principles 4. Define the function of accounting. 5.

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Paper 2: Fundamentals of Accounting (FOA) Syllabus Structure A Fundamentals of Financial Accounting 60% B Fundamentals of Cost & Management Accounting 40% ASSESSMENT STRATEGY There will be written examination paper of three hours OBJECTIVES To gain comprehensive understanding of all aspects relating to financial statements, principles,

FUNDAMENTALS OF ACCOUNTING

Basic Accounting Principles Business Environment 64 the results disclosed in the financial statements will be uniform and comparable. 3. Accrual: Accounting attempts to recognize non-cash events and circumstances as they occur. Accrual is concerned with expected future cash receipts and payments. It is the accounting process of recognizing

BASIC ACCOUNTING PRINCIPLES

Describe and utilize managerial accounting concepts and principles. Describe and utilize manufacturing accounting concepts and principles. Describe budgeting and apply budgeting concepts to a manufacturing business. Describe and apply differential analysis and product pricing. Utilize capital investment analysis.

Dakota College Course Prefix/Number/Title

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Since GAAP is founded on the basic accounting principles and guidelines, we can better understand GAAP if we understand those accounting principles. The following is a list of the ten main accounting principles and guidelines together with a highly condensed explanation of each.

Accounting Principles | Explanation | AccountingCoach

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