

Generally Accepted Accounting Principles

01

Principle Of Regularity

Consistency in applying rules and standards.

02

Principle Of Consistency

Maintaining the same accounting methods across periods.

03

Principle Of Sincerity

Accurate and honest reporting.

04

Principle Of Prudence

Avoiding overstatement of assets or income.

05

Principle Of Continuity

Assuming the business will continue operating.

06

Principle Of Periodicity

Reporting financial results over standard intervals.

07

Principle Of Materiality

Emphasizing information that impacts decision-making.

08

Principle Of Full Disclosure

Providing complete and transparent information.

Instructors Resource Kit Principles Of Accounting

Harvard University



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