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and credits, journals, and how to record sales transactions are key to success in mastery of later concepts of Accounting.

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In a nutshell, accrual-based accounting
means that you record revenue when a sale
is made and record expenses when goods

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are used or services are received. Cost principle. The cost principle states that amounts in your accounting system should be quantified, or measured, by using historical cost. For example, if you have a business and the business owns a building, that building, according to the cost principle, shows up on your balance sheet

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The basic accounting equation is the foundation of all basic accounting concepts. The financial position of all companies both large and small is measured by the following equation: For sole proprietorships: $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$. For corporations: $\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$.

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Assets are what a company owns.

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introduction to accounting principles and
terminology. Intended for those who
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This explanation of accounting basics will introduce you to some basic accounting principles, accounting concepts, and accounting terminology. Once you become familiar with some of these terms and concepts, you will feel comfortable navigating through the explanations, quizzes, quick tests, and other features of

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Accounting Made Easy: A Quick Guide to
Financial ...

The Two Basic Accounting Methods
Made Easy There are two methods of
accounting used, cash basis and accrual
basis. As a small business owner, you may

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use either one. On the cash basis, you record a sales transaction when you have the cash from your customer, and you record expenses at the time you pay for them.

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Accounting Explained ...

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Understanding the Basic Principles of
Accounting - dummies

The accrual basis of accounting is not
included in this first chapter on basic

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accounting concepts but rather is gone over in a slightly later lesson on income.

Please note that this is a slightly more advanced topic, so if you check out this lesson and find it a bit difficult, just come back here and go through all the lessons in order.

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Basic Accounting Concepts □ Basic
Accounting Help

Features of Accounting Made Simple □

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catching. The topics which are explained
briefly in this book are: double entry

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system, journal, ledger, trail balance, profit
and loss account, income statement and
balance.

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series : Cost accounting basics is all about learning how to use different accounting methods to determine the cost of producing your product and then how to use that information to make a profit.

The Basic Accounting Concepts You
Really Need to Know

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Equation and why it's so significant How
to read and prepare financial statements
How to calculate and interpret several
different financial ratios The concepts and

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