

# FUNDAMENTALS OF ACCOUNTING

**ACCOUNTING** is the procedure of data entry and recording, summarizing, analyzing, and then reporting the financial data.

## Five Basic Accounting Principles

Revenue Recognition	Revenue to be recorded at transaction execution time.
Matching Principle	Assets to be recorded at its acquisition cost
Historical Cost	Income in current FY to be compared with CY Expense
Full Disclosure	Full disclosure of relevant info. should be made to users
Objectivity Principle	Information in books should be true, relevant & accurate.

## Categories of Accounting

Assets	Tangible & Intangible items owned by entity
Liability	Amt. that entity owes to outsiders
Equity	Net Worth of Entity, Assets - Liabilities
Expense	Amt. paid for purchases made in biz.
Income	Amt. earned by entity from sale of goods

## JOURNAL

Journal Entries consist of Debits & Credits, the totals of which should be equal

V/s

## LEDGER

Journal are then transferred to appropriate Ledger Accounts.

## FINANCIAL STATEMENTS

There are three main types of Fin. Stats.

- Income and Expenditure Account which shows profit or loss during the period.
- Balance Sheet denotes an entity's financial position at a particular point in time.
- Statement of Cash Flow shows inflow and outflow of cash & equivalent during period.

## Double Entry System

- Each Accounting Entry will have two sides – Debit and Credit.
- The accounts used will be from any of above five categories.

## Three Fields of Accounting

- Financial Accounting – This field is used for preparing the Financial Statements.
- Managerial Accounting – This field is useful to prepare reports for internal use
- Cost Accounting – It measures performance of production resources.

## Types of Accounts

Real	Consists of tangible and intangible assets.
Personal	Accounts for individual, group, entity, bank etc.
Nominal	Accounts related to Gain, Loss, Expense & Income

# Fundamentals Of Accounting And Finance

**David Flynn,Carolina Koornhof**

## **Fundamentals Of Accounting And Finance:**

**Fundamentals of Accounting and Financial Management** Professor Ken Trotman,Dr Kerry Humphreys,Dr Victoria Clout,Kate Morgan,2022-08-01 Trotman's Fundamentals of Accounting and Financial Management previously Financial Accounting incorporates comprehensive coverage of financial accounting in Australia and includes issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This eighth edition continues to provide students with a detailed understanding of the accounting framework using a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools [au.cengage.com/mindtap](http://au.cengage.com/mindtap) Fundamentals of Accounting and Financial Analysis (For U.P.T.U.) Chowdhury, **Financial Accounting Fundamentals** John J. Wild,2013-04-01 Fundamentals of Financial Accounting Henry Lunt,2006 No further information

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*15 food and beverage supervisor skills for your resume zippia* - Apr 27 2022

web jun 29 2023 job type job level date posted below we've compiled a list of the most critical food and beverage supervisor skills we ranked the top skills for food and beverage supervisors based on the percentage of resumes they appeared on for example 11 3 of food and beverage supervisor resumes contained cleanliness as a

**food and beverage supervisor resume guide rezjumei com** - Jul 31 2022

web food and beverage supervisor employer b colorado springs mar 2012 dec 2017 advised and mentored a team of 30 food and beverage servers bartenders providing them with feedback on customer service standards and ensuring that all quality control guidelines were followed

**food and beverage supervisor resume example resumekraft** - Dec 04 2022

web this role is a harmonious blend of culinary expertise management skills and customer service acumen let's dive deep into the world of a food and beverage supervisor a role that demands passion precision and a penchant for gastronomic excellence