

# 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

**A Gutmann**



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