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Accounting Concepts & Principles

Role of Accounting in society ➤

Decisions made by individuals, businesses, governments, and other **entities** in a society are essential for the efficient distribution and use of the nation's scarce resources. To make such decisions, these groups need **reliable financial information** provided by the **accounting system**. Therefore, accounting plays an important role in our economic and social system and its function is vital to both a **profit-seeking enterprise** and **not-for-profit** one.

Accounting as an Information System ➤

The objective of accounting is to **record, summarize, report, and interpret** financial data for use by many groups within our economic and social system. In this sense, accounting is often called the "**language of business**".

This language can be viewed as an information system that provides essential information about the **financial activities** of an entity to various individuals or groups for their use in making informed **judgments** and **decisions**.

Examples of users of accounting information include **investors, bankers, suppliers, government agencies, employees, and managers** of the **entity**.

Financial and Managerial Accounting ➤

Financial accounting is concerned with the measuring and recording of **transactions** for a business **enterprise** and the **periodic** preparation of various reports from such records.

Corporate enterprises must use generally accepted accounting principles in preparing their **annual financial statements**.

Managerial accounting uses both **historical** and **estimated** data to assist management in conducting and evaluating current operations and in planning future operations.

The principle of "**usefulness**" is dominant in guiding the accountant in preparing management reports.

Development of Financial Accounting Concepts and Principles ➤

As the American economy developed and as business organizations grew in size and complexity, there came an awareness of the need for a framework of concepts and **generally accepted accounting principles** to serve as guidelines for the preparation of the **basic financial statements**.

These principles represent the best possible guides, based on **reason, observation** and **experimentation** to help make accounting data more useful in an **ever-changing** society.

Currently, the **Financial Accounting Standards Board** establishes **accounting standards** for business enterprises.

The **Governmental Accounting Standards Board** has responsibility for establishing accounting standards to be followed by state and municipal governments.

Among other organizations which have had an effect on the development of accounting principles are the **American Institute of Certified Public Accountants (AICPA)**, the **American Accounting Association**, the **Security and Exchange Commission**, the **Internal Revenue Service**, the **Financial Executives Institute** and the **National Association of Accountants**.

Professional Ethics for Accountants ➤

The AICPA has established **codes** of professional conduct to guide CPAs in public practice.

The IMA has established standards of **ethical conduct** for managerial accountants.

These **ethics standards** instill confidence in the quality of services **rendered to** the public, employers, and the accounting profession.

Financial Accounting Concepts and Principle ➤

Three of the most important **accounting concepts** relate to the business entity is the **cost** of **properties** and **services**, **business transactions**, and the **unit** of **measurement**.

The **business entity** concept is based on the **applicability** of accounting to individual economic units in society.

Profit-making businesses are customarily organized as **sole proprietorships**, **partnerships** or **corporations**.

The **cost principle** requires that properties and services purchased by a business be recorded in terms of **cost**.

A business transaction is the **occurrence** of an event or a condition that must be recorded.

Business transactions may be either simple or complex and may lead to an event or a condition that results in yet another transaction. All business transactions are recorded **in terms of money**.

The use of the **monetary unit** in accounting for and reporting the activities of an enterprise **assumes stability** of the **measurement unit**.

Assets, Liabilities, and Owner's Equity ➤

The **properties** owned by a business and the **rights** or **claims** to properties may be **stated** in the form of an **equation** as follows: "**Assets = Equities**"

The expansion of the equation to give **recognition** to two basic types of equities yields the following, which is known as the **accounting equation**:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

Transactions and the Accounting Equation ➤

All transactions, from the simplest to the most complex, can be stated in terms of the resulting change in the three basic elements of the accounting equation. In other words, the effect of every transaction can be stated in terms of increases and/or decreases in one or more of the accounting equation elements, such that the **equality** of the two sides of the accounting equation are always **maintained**.

Financial Statements ➤

After the effects of individual transactions have been **determined** and **recorded**, **reports** (**financial statements**) **summarizing** these effects are prepared and **communicated** to users.

The **principal accounting statements** of a corporation are the **income statement**, the **retained earnings statement**, the **balance sheet**, and the statement of **cash flows**.

Material For Translation ➤

An accounting information system is the resources and the procedures that turn the effects of economic events into financial information.

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People both inside and outside the company use the information in making decision.

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External users include investors, creditors, and governmental bodies.

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Internal users are the company's managers.

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Generally accepted accounting principles are the accounting standards that make financial information useful for the users.

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The major professional organizations that help develop accounting principles are the American Institute of Certified Public Accountants (AICPA), the Financial Accounting Standards Board (FASB), and the Securities and Exchange Commission (SEC).

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Modern accounting comprises three major fields of practice: public accounting, private accounting, and governmental accounting.

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Public accounting performs independent audits, assists companies with tax planning and preparation, and offers management advisory services.

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Private accounting includes management accounting, cost accounting and internal auditing.

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Government accountants accumulate information used to administer governmental bodies, to develop legislation, or to investigate problems.

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Ethics is the process individuals use to evaluate their conduct in light of moral principles and values.

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It is important to the credibility of accounting information

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An accounting entity is any organizational unit for which financial and economic data are gathered and processed for the purposes of making decisions.

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The entity concept states that information should be prepared for business units while decisions must be made.

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The basic types of business ownership are the single proprietorship, partnership, and corporation.

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 A single proprietorship is a business owned by one person.

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 A partnership is a business with two or more owners who voluntarily join in a business venture.

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 A corporation is a legal entity separate from its owners.

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 The accounting equation requires that everything of value owned by a business (its assets) equals all of the claims against the business (its equities).

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 There are two types of claims against the assets.

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 Liabilities are the claims of non owners, and owner's equity are the claims of owners.

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 Owner's investments, withdrawals, revenues, and expenses change owner's equity.

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 Each transaction must be recorded in the accounting records in a way to keep the accounting equation in balance.

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 This means that the record of the change caused by the transaction must have at least two parts.

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Thus, whenever an asset increases, some other asset decreases or a liability or owner's equity increases, and vice versa.

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Whenever a liability or owner's equity increases, some other liability or owner's equity decreases or an asset increases, and vice versa.

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The four basic financial statements are the income statement, statement of owner's equity, balance sheet, and statement of cash flows.

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The income statement shows revenues and expenses for a period.

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The statement of owner's equity summarizes the changes in owner's equity for the period.

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The balance sheet shows the financial position at the end of the period.

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The statement of cash flows shows the inflows and outflows of cash for the period.

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True-False Questions ➤

Write the letter T or F in the parentheses

- 1) Generally accepted accounting principles are theoretical in nature and do not include procedures for applying the principles. ()
- 2) Expenses represent the cash paid for goods sold or services rendered in the process of generating revenue. ()
- 3) According to the balance sheet equation, the assets of a business entity must always equal the liabilities. ()
- 4) The cost principle specifies that assets acquired by a business entity are to be recorded at the exchange price paid for them. ()
- 5) All financial transactions can be analyzed in terms of the basic accounting model. ()
- 6) The balance sheet generally is prepared before the statement of owner's equity. ()
- 7) Accounting is the process of collecting and organizing quantitative information without interpretation. ()
- 8) Financial accounting is used to communicate the current condition of an entity to its owners and creditors. ()

- 9) Managerial accounting is used by management to report to governmental agencies. ()
- 10) The three elements of financial accounting that report the status of an entity are assets, liabilities, and equity. ()
- 11) Liabilities are the obligations of an entity to transfer assets or provide services to other entities. ()
- 12) The basic accounting equation expresses the relationship between the status elements of an entity. ()
- 13) The basic accounting equation is $ASSETS = LIABILITIES + EQUITY$. ()
- 14) Distributions of cash to a sole proprietor or partner are known as charges to drawing account. ()
- 15) Revenues are generated by the ongoing operations of a business entity. ()
- 16) Expenses are incurred in the process of earning revenues. ()
- 17) Accounts are used to record the transactions of a business entity in categories with common characteristics. ()
- 18) Account titles must be memorized because they are standard in the practice of accounting. ()

- 19) Financial statements have the same general heading including the name of the entity, the name of the financial statement, and the date of the financial statement. ()
- 20) Equity is the owner's contributions to the sources of assets. ()
- 21) The report format of the balance sheet lists the assets on the left and the liabilities and equity on the right. ()
- 22) The statement of equity is a link between the balance sheet and the income statement. ()
- 23) The entity assumption is used to bring together the owner's activities. ()
- 24) A balance sheet is merely a detailed expression of the accounting equation. ()
- 25) The stockholders are personally liable for the debts of the corporation. ()
- 26) The listing of liabilities and owner's equity tells us what resources the business owns. ()
- 27) The listing of assets shows us who supplied the economic resources to the business. ()
- 28) The purpose of a balance sheet is to show the financial position of a business at a particular date. ()

Self-Test Questions ➤

1) A profit-making business that is a separate legal entity and in which ownership is divided into shares of stock is known as a:

- a) *sole proprietorship*
- b) *single proprietorship*
- c) *partnership*
- d) *corporation*

2) The properties owned by a business enterprise are called:

- a) *assets*
- b) *liabilities*
- c) *capital stock*
- d) *owner's equity*

3) A list of assets, liabilities and owner's equity of a business entity as of a specific date is:

- a) *a balance sheet*
- b) *an income statement*
- c) *a statement of cash flows*
- d) *a retained earnings statement*

4) If total assets increased \$20,000 during a period of time and total liabilities increased by \$12,000 during the same period, the amount and direction (increase or decrease) of the period's change in owner's equity is :

- a) *\$32,000 increase*
- b) *\$32,000 decrease*
- c) *\$8,000 increase*
- d) *\$8,000 decrease*

5) If revenue was \$45,000, expenses were \$37,500, the amount of net income or net loss was:

- a) *\$45,000 net income*
- b) *\$7,500 net income*
- c) *\$37,500 net loss*
- d) *\$2,500 net loss*

6) According to rules of debit and credit for balance sheet accounts:

- a) *Increases in assets, liabilities, and owner's equity accounts are recorded by debits.*
- b) *Decreases in assets and liabilities accounts are recorded by credits.*
- c) *Increases in assets and owner's equity accounts are recorded by debits.*
- d) *Decreases in liabilities and owner's equity accounts are recorded by debits.*

7) Which of the following statements about accounting procedures is correct?

- a) *The journal shows in one place all the information about specific transactions, arranged in chronological order.*
- b) *A ledger account shows in one place all the information about changes in a specific asset or liability or in owner's equity.*
- c) *Posting is the process transferring debit and credit changes in account balances from the ledger to the journal.*
- d) *The end product of the accounting cycle consists of formal financial statements, such as the balance sheet and the income statement.*

8) On March 31, the ledger for ABC Company consists of the following:

Cleaning Equipment.....\$1,780	Accounts Receivable.....\$2,100
Accounts Payable..... 1,570	Cash..... 690
Owner's capital..... 3,500	Salaries Payable.....960
Office Equipment1,200	Cleaning Supplies.....260

In a trial balance prepared on March 31, the total of the credit column is:

- a) \$6,030
- b) \$2,530
- c) \$9,530
- d) \$8,560

9) ABC Company has a \$3,500 account receivable from XYZ Company. On January 20, XYZ Company makes a partial payment of \$2,100 to ABC Company. The journal entry made on January 20 by ABC Company to record this transaction includes:

- a) A debit to the Cash Received account of \$2,100.
- b) A credit to the Accounts Receivable account of \$2,100.
- c) A debit to the Cash account of \$1,400.
- d) Both a and b.

10) The following journal entry was made in ABC Company's accounting records:

Cash12,000
Notes Receivable ...48,000
Land60,000

This transaction:

- a) Involves the purchase of land for \$60,000.
- b) Involves a \$12,000 cash payment.
- c) Involves the sale of land for \$60,000.
- d) causes an increase in total assets of \$12,000.

11) Which of the following is an important reason for studying accounting?

- a) The information provided by accounting and accountants is useful in making many economic decisions.
- b) Accounting plays an important role in society.

c) *The study of accounting could lead to a challenging career.*

d) *All of the above are important reasons.*

12) Which of following groups uses accounting information for planning a company's profitability and prosperity ?

a) *Management*

b) *Investors*

c) *Creditors*

d) *Economic planners*

13) Generally accepted accounting principles:

a) *define accounting practice at a point in time.*

b) *are similar in nature to the principles of chemistry or physics.*

c) *are rarely changed.*

d) *are not affected by changes in the ways businesses operate.*

14) Economic events that affect the financial position of a business are called:

a) *separate entities*

b) *business transactions*

c) *money measured*

d) *financial*

actions

15) Which of the following forms of organization is not treated as a separate economic unit in accounting?

a) *Sole proprietorship*

b) *Committee*

c) *Partnership*

d) *Corporation*

16) If a company has liabilities of \$19,000 and owner's equity of \$57,000, the assets of the company are:

a) *\$38,000*

b) *\$76,000*

c) *\$57,000*

d) *\$19,000*

17) The payment of a liability will:

- a) *increase both assets and liabilities.*
- b) *increase assets and decrease liabilities.*
- c) *decrease assets and increase liabilities.*
- d) *decrease assets and decrease liabilities.*

18) The balance sheet is related to the income statement in the same way that:

- a) *a point in time is related to a period of time.*
- b) *a period of time is related to a point in time.*
- c) *a point in time is related to another point in time.*
- d) *a period of time is related to another period of time.*

19) Expenses and withdrawals appear, respectively, on which of the following financial statements?

- a) *Balance sheet and income statement*
- b) *Income statement and balance sheet*
- c) *Statement of owner's equity and balance sheet*
- d) *Income statement and statement of owner's equity*

20) Auditing, tax services, and management consulting services are provided by:

- a) *government accountants*
- b) *certified Management Accountants*
- c) *Public Accountants*
- d) *accounting educators*

21) The initial book for recording all transactions is known as:

- a) *the account* b) *the journal* c) *the worksheet* d) *the ledger*

22) The schedule showing the balance of each account at a specific time is known as the:

- a) *balance sheet* b) *income statement* c) *retained earnings statement* d) *trial balance*

23) The lack of is the major difference between internal auditors and public accountants.

- a) *auditing knowledge* b) *auditing experience*
c) *independence* d) *a and b*

24)..... perform four broad categories of services: attestation services, tax services, management advisory services, and accounting and bookkeeping services.

- a) *public accountants* b) *private accountants* c) *internal auditors* d) *public companies*

25) The accounting equation states:

- a) $A + L = C$ b) $A - L = C$ c) $A = L - C$ d) $A = C - L$

26) The ending balance in retained earnings is shown in the:

- a) *income statement* b) *balance sheet*
c) *statement of retained earnings* d) *both b and c*

27) The owner's equity in a business will be increased by:

- a) *increase in assets* b) *borrowing from a bank*
c) *transfer of cash to the business entity* d) *none of the above*

28) The assets of a company are economic resources:

- a) *that will not benefit future operations.*
b) *which are physical in nature only.*
c) *that are owned by a business and have an expected future benefit.*
d) *all of the above*

29) The liabilities of a company are economic obligations:

- a) *due from creditors* b) *owed to the company*
c) *due to the company* d) *of the company*

30) Decreases in owner's equity can occur if:

- a) *the owner acquires assets.* b) *the owner borrows money from the bank.*
c) *the owner withdraws assets for his own personal use.* d) *the owner buys items on credit.*

31) The balance sheet of a business:

- a) *shows the financial assets of the firm.*
b) *shows the financial position at a particular date.*
c) *represents a period of time.*

d) lists the assets, owner's equity and liabilities of the firm in the above order.

32) The internal auditor of a large corporation, in contrast to the independent auditor, is not responsible for:

a) determining the overall fairness of the company's annual financial statements.

b) determining the efficiency of the operations.

c) determining if the company policies are being followed.

d) all of the above

33) Which would one not expect to find in the heading of a balance sheet?

a) name of the business

b) name of the financial statement

c) the beginning and ending period of the statement

d) the date of the financial statement

34) An investment of \$50,000 cash in a business is recorded as:

a) a debit of \$50,000 to cash

b) a credit of \$50,000 to owner's capital

c) both a and b

d) none of the above

35) Which of the following is a liability?

a) rent expense

b) accounts payable

c) cash

d) prepaid insurance

36) Which of the following does not need a journal entry?

a) receipt of an invoice for merchandise purchased

b) cash purchase of supplies

c) *payment by owner of monthly rent for apartment occupied by the owner*

d) *payment of merchandise purchased last month*

37) An entry which includes more than one debit or one credit is called:

a) *simple entry* b) *compound entry* c) *multiple entry* d) *none of the above*

38) The purchase of equipment with a value of \$8,000, paying \$5,000 in cash and signing a \$3,000 note payable will be recorded as:

a) a debit of \$8,000 to equipment and credit to cash of \$5,000.

b) a debit of \$5,000 to equipment and credit of \$5,000 to cash.

c) a debit of \$5,000 to cash, \$3,000 to notes payable and credit of \$8,000 to equipment.

d) a debit of \$8,000 to equipment and credit of \$5,000 to cash and \$3,000 to notes payable.

39) Accounting information is used to:

a) *control operations of a business.*

b) *make lending decisions.*

c) *make investment decisions.*

d) *all of the above*

40) The separate record maintained for each item that appears on the financial statements is the:

a) ledger

b) account

c) chart of accounts

d) none of the above

41) A debit may signify:

a) an increase in an asset account

b) a decrease in an asset account

c) an increase in a liability account d) an increase in the capital stock account

42) The type of account with a normal credit balance is:

a) an asset b) a dividend c) a revenue d) an expense

43) The receipt of cash from customers in payment of their accounts would be recorded by a:

a) debit to Cash; credit to Accounts Receivable

b) debit to Accounts Receivable; credit to Cash

c) debit to Cash; credit to Accounts Payable

d) debit to Accounts Payable; credit to Cash

44) The form listing the balances and the titles of the accounts in the ledger on a given date is the:

a) income statement b) trial balance c) balance sheet d) retained earnings statement

45) Although debits may be used to increase assets, they may also be used to:

a) decrease assets.

b) increase owner's equity.

c) increase expenses.

d) increase liabilities.

Accounting Terms ➤

Account.....	حساب
Accountant.....	حسابدار
Account balance.....	ماتده حساب
Account form of balance sheet.....	ترازنامه به شکل حساب
Accounting.....	حسابداری
Accounting and bookkeeping services.....	خدمات حسابداری و دفترداری
Accounting concepts.....	مفهوم حسابداری
Accounting cycle.....	چرخه حسابداری
Accounting entity.....	شخصیت حسابداری
Accounting equation.....	معادله حسابداری
Accounting information.....	اطلاعات حسابداری
Accounting principles.....	اصول حسابداری
Accounting procedures.....	روشهای حسابداری
Accounting profession.....	حرفه حسابداری
Accounting records.....	مدارک حسابداری
Accounting standards.....	استانداردهای حسابداری
Account payable.....	حساب پرداختی
Account receivable.....	حساب دریافتی
Account title	عنوان حساب
Accumulate.....	انباشتن، جمع کردن، ذخیره کردن
American Accounting Association.....	انجمن حسابداری امریکا
American Institute of Certified Public Accountants.....	انجمن حسابداران رسمی امریکا
Analyze.....	تجزیه و تحلیل کردن

Annual financial statements.....	صورت‌های مالی سالانه.....
Applicability of accounting.....	قابلیت اجرای حسابداری.....
Asset.....	دارائی.....
Attestation services.....	خدمات اعتبار دهی (معتبر ساختن).....
Auditing.....	حسابرسی.....
Auditing experience.....	تجربه حسابرسی.....
Auditing knowledge.....	دانش حسابرسی.....
Balance sheet.....	ترازنامه.....
Balance sheet accounts.....	حسابهای ترازنامه (ای).....
Banker.....	بانکدار.....
Basic accounting model.....	معادله اساسی حسابداری.....
Basic financial statements.....	صورت‌های مالی اساسی.....
Borrowing.....	استقراض، وام‌گیری.....
Business.....	تجارت.....
Business enterprise.....	شرکت تجاری (بازرگانی).....
Business entity.....	واحد تجاری.....
Business entity concept.....	مفهوم شخصیت تجاری.....
Business organizations.....	سازمانهای تجاری.....
Business transactions.....	معاملات تجاری.....
Business venture.....	اقدامات (سرمایه‌گذاری) تجاری.....
Capital.....	سرمایه.....
Capital stock.....	سهام سرمایه.....
Cash.....	وجه نقد.....
Cash payment.....	پرداخت نقدی.....

Cash purchase.....	خرید نقدی.....
Claim.....	مطالبه ، ادعا.....
Codes of professional conduct.....	مقررات و اصول رفتار حرفه ای.....
Collecting.....	جمع آوری، گردآوری.....
Company policies.....	خط مشی های شرکت.....
Compound entry.....	ثبت مرکب.....
Corporation.....	شرکت سهامی.....
Cost.....	بهای تمام شده.....
Cost accounting.....	حسابداری بهای تمام شده.....
Cost of properties and services.....	بهای تمام شده دارائی ها و خدمات.....
Cost principle.....	اصل بهای تمام شده.....
Credit.....	بستانکار، بستانکار کردن.....
Creditors.....	بستانکاران.....
Credibility of accounting information.....	اعتبار اطلاعات حسابداری.....
Current condition.....	وضعیت جاری.....
Current operations.....	عملیات جاری.....
Debit.....	بدهکار، بدهکار کردن.....
Debts.....	دیون، بدهی ها.....
Distribution.....	توزیع، پرداخت.....
Dividends.....	سود سهام.....
Drawing account.....	حساب برداشت.....
Due from.....	طلب از.....
Due to.....	بدهی به.....
Economic data.....	اطلاعات اقتصادی.....

Economic decisions.....	تصمیمات اقتصادی.....
Economic events.....	رخدادهای اقتصادی.....
Economic obligations.....	تعهدات اقتصادی.....
Economic planners.....	برنامه ریزان اقتصادی.....
Economic resources.....	منابع اقتصادی.....
Economic system.....	نظام اقتصادی.....
Economic units.....	واحدهای اقتصادی.....
Efficiency of the operations.....	کارایی عملیات.....
Employees.....	کارکنان.....
Employer.....	کارفرما.....
Entity.....	شخصیت.....
Entity assumption.....	فرض شخصیت تجاری.....
Entity concept.....	مفهوم شخصیت.....
Entry.....	ثبت.....
Equipment.....	اثاثه، تجهیزات.....
Equities.....	حقوق مالی.....
Evaluate.....	ارزیابی کردن.....
Exchange price.....	قیمت مبادله.....
Expected future benefits.....	منافع مورد انتظار آتی.....
Expense.....	هزینه.....
External users.....	استفاده کنندگان خارج.....
Financial accounting.....	حسابداری مالی.....
Financial accounting concepts.....	مفاهیم حسابداری مالی.....
Financial accounting principles.....	اصول حسابداری مالی.....

Financial Accounting Standards Board.....	هیأت استانداردهای حسابداری مالی.....
Financial activities.....	فعالیت های مالی.....
Financial assets.....	دارائی های مالی.....
Financial data.....	اطلاعات مالی.....
Financial position.....	وضعیت مالی.....
Formal financial statements.....	صورت‌های مالی رسمی.....
Framework of concepts.....	چهارچوب مفاهیم.....
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Government agencies.....	مؤسسات دولتی.....
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Recognition.....	شناسایی، شناخت.....
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