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Introduction to Accounting Principles: Accounting ...  
The two principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting period in which the performance obligation is satisfied. The expense recognition principle, which states that efforts (expenses) should be matched with accomplishments (revenues).

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IFRS - What are the IFRS Standards in Accounting  
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Accounting Principles - What are accounting principles ...  
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The basic steps in the recording process are: 1. Analyze each transaction for its effect on the accounts. 2. Enter the transaction information in a journal. 3. Transfer the journal information to the appropriate accounts in the ledger. 2-6 Copyright © 2011 John Wiley & Sons, Inc. Weygandt, IFRS, 1/e, Solutions Manual (For  
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