



FUNDAMENTALS OF ACCOUNTING: BASIC ACCOUNTING PRINCIPLES SIMPLIFIED FOR ACCOUNTING STUDENTS

Donatila San Juan

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Can you believe that accounting can be made incredibly easy to study and learn? Fundamentals of Accounting - Basic Accounting Principles Simplified for Accounting Students will be to achieve what many accounting books failed to accomplish. Students who use this book will develop a fondness for accounting before the semester is over because they will find out that accounting is not difficult to learn, after all. Oftentimes, students demonstrate a natural anxiety about absorbing accounting knowledge. Accounting involves mathematics, another subject disliked by many students. Mathematics and analyses are necessary in learning accounting. The book discusses and presents accounting principles and concepts in lay man's terms using simple day-to-day terminologies. Definitions are always amplified by examples familiar to students. The steps in the accounting process are discussed using the same illustration problem from chapter to chapter so that the student can connect the relationship of the steps in the accounting process. Being a basic accounting textbook, the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses. Accounting, as a field of study is progressive; accounting knowledge is learned in stages; what is learned in basic accounting is used and applied in more advanced accounting courses. Consequently, if a student has a weak basic accounting foundation, he will have difficulty succeeding in more advanced accounting courses. The book discusses accounting as a profession, the generally accepted accounting principles (GAAPs), the steps in the accounting process and the qualitative and quantitative methods of assessing company performance. Financial statement analyses are discussed thoroughly in the final chapter. Students are provided with chapter review questions, sample examinations and numerous problems to solve in order to assist them develop their basic accounting skills.

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