

# Basis of Accounting



## Accrual basis

- Recording in the period of transaction accrued (Cash/Credit)
- Distinction of Capital/Revenue transactions
- Capital Transactions (Balance Sheet)
- Revenue transactions (P & L A/c)
- Eg. P & L A/c, Income & Expenditure A/c



## Cash Basis

- Recording in the period of receipt/payment of Cash
- No such distinction
  
- Eg. Cash, Bank, Receipts & Payments A/c

# Accounting Basics

**Mike Jess**



## **Accounting Basics:**

## Unveiling the Power of Verbal Artistry: An Emotional Sojourn through **Accounting Basics**

In a world inundated with displays and the cacophony of instant connection, the profound energy and mental resonance of verbal artistry usually diminish in to obscurity, eclipsed by the constant assault of noise and distractions. However, nestled within the lyrical pages of **Accounting Basics**, a captivating perform of literary brilliance that impulses with natural thoughts, lies an memorable trip waiting to be embarked upon. Composed with a virtuoso wordsmith, that exciting opus instructions readers on an emotional odyssey, gently revealing the latent possible and profound affect stuck within the complicated web of language. Within the heart-wrenching expanse of the evocative evaluation, we will embark upon an introspective exploration of the book is main styles, dissect its captivating publishing style, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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