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What is an example of an accounting assumption

Economic Entity Assumption - Under the economic entity assumption, an economic activity can be identified to a separate entity accountable for that activity. In other words, this assumption states that businesses must keep their transactions separate from their owners', business units' or other businesses' transactions. For example, the business activities of the neighborhood coffee house are to be kept separate from the financial activities of its owners or managers. The financial statements for the coffee house will only reflect the revenue and expenses for the coffee house. Thus, it is possible to compare the financial statements of this coffeeshouse with its competitors' reports, since these statements should be reported separately under the economic entity assumption. Important to note, a separate entity does not necessary mean a legal entity. For example, financial statements for a parent company and its subsidiaries (i.e. separate legal entities) can be presented together (i.e. consolidated financial statements). Going Concern Assumption - For accounting purposes, the going concern assumption states that the financial activities of a business are assumed to be in operation for an indefinite period of time. This allows a business to operate with a view towards a long term. This is a very critical assumption as it provides that there is no short term end point in which all assets need to be sold and all debt must be paid off. Thus, the going concern assumption makes it possible to depreciate or amortize assets because businesses will have a long life. For example, if the coffee house was going to be sold, its assets would be valued at their disposal or liquidation value (sales price less expense of disposal). Under the going concern assumption, the coffee house values its assets at their original cost. As we can see, the going concern assumption is only inapplicable when business liquidation is imminent, and it should be used in all other business situations. Monetary Unit Assumption - This assumption states that information in the financial statements must be expressed in monetary units. The reason is that economic activity is expressed in monetary unit, and thus, it makes sense to apply the same basis for accounting purposes. Monetary units are relevant, universally available, and understandable. Using the neighborhood coffeeshouse as an example, the intrinsic value of the best coffee server cannot be valued in the financial statements, regardless of how many customers frequent the coffeeshouse due to this individual. The inherent value of this person cannot be quantified in the financial statements as an asset. The monetary unit assumption also states that a stable unit of currency is to be used as the unit of record. In the United States, the US Dollar is typically the currency of choice. Important to note, accounting ignores inflation or deflation and assumes that US Dollar remains reasonably stable. For instance, no adjustments are necessary when adding 1990 dollars to 2010 dollars, unless economic conditions change dramatically (e.g., hyperinflation). Time Period Assumption - This assumption allows for the division of businesses operational activities into artificial time periods for reporting purposes as determined by the business owners. The coffeeshouse can record information on a daily, weekly, monthly, quarterly and yearly basis during a time frame they deem relevant. However, there is a trade-off between the accuracy (reliability) and relevancy in preparing financial statements: the more quickly a company presents financial data, the more likely such data contains errors (i.e. less reliable information). Not a member? See why people join our online accounting course: Did you know? To make the topic of Accounting Principles even easier to understand, we created a collection of premium materials called AccountingCoach PRO. Our PRO users get lifetime access to our accounting principles cheat sheet, flashcards, quick test, and more. The common rules that apply to the financial statements distributed by a U.S. company to external users are referred to as accounting principles, generally accepted accounting principles, GAAP (pronounced gap), or US GAAP. These rules or standards allow lenders, investors, and others to make comparisons between companies' financial statements. Since 1973, US GAAP has been developed and maintained by the Financial Accounting Standards Board (FASB), a non-government, not-for-profit organization. In 2009, the FASB launched the Accounting Standards Codification (ASC or Codification), which it continues to update. This electronic database contains the official accounting standards (the equivalent of many thousands of printed pages) which apply to the financial reporting of U.S. companies and not-for-profit organizations. [There is also an International Accounting Standards Board (IASB) that issues International Financial Reporting Standards (IFRS) which we will not be discussing.] In addition to GAAP, U.S. corporations with capital stock trading on a stock exchange must also comply with the regulations of the Securities and Exchange Commission (SEC) and the Internal Revenue Service (IRS), both of which are U.S. government agencies. In this explanation we begin with brief descriptions of many of the underlying principles, assumptions, concepts, and qualities upon which the complex and detailed accounting standards are based. Examples include historical cost, revenue recognition, full disclosure, materiality, and consistency. We then review the effect of those underlying principles and concepts on a company's financial statements such as: Required set of financial statements Accrual method of accounting Revenues reported on the income statement Expenses reported on the income statement Assets reported on the balance sheet Liabilities reported on the balance sheet Stockholders' equity reported on the balance sheet Required notes to the financial statements Underlying Accounting Principles, Assumptions, etc. The following chart shows an overview of the accounting profession's efforts in developing U.S. generally accepted accounting principles (GAAP or US GAAP): Some of the accounting principles in the Accounting Research Bulletins remain in effect today and are included in the Accounting Standards Codification. However, due to the complexities and sophistication of today's global business activities and financing, GAAP has become more extensive and more detailed. Our focus is on the basic, fundamental principles and concepts and what they mean for a business's financial statements. We begin with brief descriptions of many of the underlying principles, assumptions, concepts, constraints, qualitative characteristics, etc. Economic entity assumption The economic entity assumption allows the accountant to keep the business transactions of a sole proprietorship separate from the sole proprietor's personal transactions. It also means that financial statements can be prepared for a group of separate legal corporations that are controlled by one corporation. This group of commonly owned corporations is referred to as the economic entity. The set of financial statements that reports the combined activity of the group is referred to as consolidated financial statements. Monetary unit assumption For U.S. companies, the monetary unit assumption allows accountants to express a company's wide-ranging assets as dollar amounts. Further, it is assumed that the U.S. dollar does not lose its purchasing power over time. Because of this, the accountant combines the \$10,000 spent on land in 1960 with the \$300,000 spent on a similar adjacent parcel of land in 2020. The result is that the company's balance sheet will report the combined cost of two parcels at \$310,000. Going concern assumption The going concern assumption means the accountant believes that the company will not be liquidated in the foreseeable future. In other words, the company will be able to continue operating long enough to meet its obligations and commitments. As a result, the accountant can continue to report most assets at their historical cost and can defer some costs to future periods. If the company is not considered to be a going concern (meaning the company will not be able to continue in business), it must be disclosed, and liquidation values become the relevant amounts. Time period (or periodicity) assumption Accountants assume that a company's ongoing complex business operations and financial results can be divided into distinct time periods such as months, quarters, and years. To report a company's net income for each month, the company will prepare adjusting entries to record each month's share of depreciation expense, property taxes, insurance, etc. It will also prepare adjusting entries for expenses that occurred but were not paid. Examples include repairs, interest, utilities, etc. Cost principle (historical cost principle) means the accountant will record transactions at the cash (or equivalent) amount at the time of the transaction. As a result, a company's most valuable assets are not recorded or reported. Examples include a company's trademarks, talented team of researchers, unique website domain names, search engine rankings, etc. Except for certain marketable investment securities, typically an asset's recorded cost will not be changed due to inflation or market fluctuations. Full disclosure principle The full disclosure principle requires a company to provide sufficient information so that an intelligent user can make an informed decision. As a result of this principle, a company's financial statements will include many disclosures and schedules in the notes to the financial statements. Revenue recognition principle Revenues are to be recognized (reported) on a company's income statement when they are earned. Therefore, a company will report some revenues on its income statement before a customer pays for the goods or services it has received. In the case of cash sales, revenues will be reported when customers pay for their merchandise. If customers pay in advance, the revenues will be recognized (reported) after the money was received. For example, if an insurance company receives \$12,000 on Dec 28, 2020 to provide insurance protection for the year 2021, the insurance company will report \$1,000 of revenue in each of the 12 months in the year 2021. Matching principle or expense recognition The ideal way to recognize (report) expenses on the income statement is based on a cause-and-effect relationship. For example, if a company sells 5,000 units of Product X, it should report the cost of the 5,000 units on the same income statement as the sales revenues. (Since the cost of sales may be 60% of the sales amount, it is imperative for the cost of goods sold to be calculated accurately.) When a cause-and-effect relationship isn't clear, expenses are reported in the accounting period when the cost is incurred. Distributing a complete set of financial statements The accounting profession believes that a single financial statement is not sufficient for someone to understand a company's financial affairs. Therefore, if a company releases its financial statement(s) to someone outside of the company, it should distribute a set of financial statements containing the following: Income statement Statement of comprehensive income Balance sheet Statement of stockholders' (or owner's) equity Statement of cash flows Notes to the financial statements The balance sheet reports the assets, liabilities, and stockholders' equity as of the final moment of the accounting period (December 31, June 30, etc.). The other financial statements report the amounts that occurred throughout the accounting period shown in the heading (year ended December 31, three months ended June 30, etc.). The notes to the financial statements are referenced on each financial statement to inform the user that the notes are an integral part of each financial statement. The notes are necessary because a company's business activity cannot be communicated completely by the amounts appearing on the face of the financial statements. In addition to complying with US GAAP, corporations with capital stock that is traded on a stock exchange must also comply with some additional rules and communication required by the U.S. Securities and Exchange Commission (SEC). Regular U.S. corporations must also comply with federal and state income tax reporting regulations. Accrual Method of Accounting To properly (report) revenues and expenses on the income statement, and assets and liabilities on the balance sheet, companies must use the accrual method of accounting (or accrual accounting). The following examples illustrate accrual accounting: Revenues are reported on the income statement when they have been earned. Generally, this means there will also be a related asset reported on the company's balance sheet, such as cash or accounts receivable. In accounting terminology, the revenues and the related asset are recognized (reported on the financial statements) when the revenues and assets have been earned. A simple example of revenue recognition occurs when a company completes service for \$5,000 on December 26. On the same day, the company bills the customer \$5,000 with credit terms of net 30 days. A month later (on January 29) the company receives the \$5,000. On December 28, the company records a \$5,000 increase in its current asset account Accounts Receivable and a \$5,000 increase in its income statement account Revenues Earned. On January 29, when the company receives the \$5,000, it will increase its cash by \$5,000 and will reduce its accounts receivable by \$5,000. Expenses are reported (recognized) on the income statement when an expense occurs. The date of the company's payment to the vendor is not relevant. To illustrate, assume that a company incurs a \$3,000 repair expense on December 26. On December 28, the company receives the vendor's invoice stating that the bill is to be paid within 15 days. On January 8, the company pays \$3,000 to the vendor. The company must record the \$3,000 increase in its expenses and liabilities as of December 26 or 28. When the company pays the vendor \$3,000 on January 8, the company will decrease its cash balance and will decrease its liabilities. In short, the company's financial statements are more complete when the accrual method is used. To comply with the accrual method, companies record adjusting entries as of the final day of the accounting period. Adjusting entries make certain that the proper amount of expenses and liabilities, and the proper amount of revenues and assets, are reported on the appropriate period's financial statements. Revenues Reported on the Income Statement Under the accrual method, revenues are reported or recognized on the company's income statement for the period in which the revenues were earned. Depending on the transactions, revenues may be earned and reported on a company's income statements at any of the following times: Before receiving the money from customers (sales and services were provided on credit) At the time customers pay (cash sales) After money is received from customers (some future services were required) To achieve the accrual method, companies will make the following revenue-related adjusting entries at the end of the accounting period: Accrue revenues (and the related receivables) that were earned, but the company had not yet billed the customer Defer revenues (and the related liabilities) for money earned from customers, but not yet earned by the company In 2014, the FASB issued an Accounting Standards Update (ASU) entitled Revenue from Contracts with Customers (Topic 606) which provides extensive guidance for reporting revenues on the income statement. Expenses Reported on the Income Statement Under the accrual method, expenses are to be reported (recognized) on the company's income statement during the accounting period in which the expenses were caused by revenues (e.g., matching the cost of goods sold and sales commissions with the related revenues) Expired or were used up (e.g., matching prepaid insurance to the accounting periods in which the prepaid amount had expired; systematically allocating the cost of equipment used in the business to the accounting periods in the equipment's useful life) Had no future economic benefit that could be measured (e.g., advertising expense, office salaries, research expenses) To achieve the accrual method, companies will make accrual, deferral, depreciation, and other adjusting entries for expenses at the end of each accounting period. To learn more, visit our Explanation of Income Statement. Assets Reported on the Balance Sheet The cost principle (or historical cost principles) means that a company's assets are recorded at their cost at the time of the transaction. Once recorded, the cost of most assets (some marketable investment securities are an exception) will not be increased because of inflation or increases in market value. To illustrate, assume that 18 years ago a company purchased a parcel of land for its future use at a cost of \$50,000. Today, the market value of the land is \$300,000. The company's current balance sheet will report the land at its cost of \$50,000. A company that sells goods will report its inventory at its cost, not at the sales value. The cost principle prevents a company from recording and reporting its talented employees as assets. Similarly, a company's brands and logos that were developed internally and enhanced through advertising expenses cannot be reported as assets. If an asset's fair value drops below its book or carrying value, the asset's book value may have to be decreased and an impairment loss reported on the income statement. Liabilities Reported on the Balance Sheet Liabilities are a company's obligations to other parties. They are typically recorded at the time of the transaction. For example, if a company borrows money from a bank, the liability is recorded at the time of the transaction. A few examples include: Interest on loans payable Electricity and gas charges Wages for hourly paid employees that have been earned but not yet processed Repair work that was recently done by a contractor These obligations and the related expense must be recorded for the financial statements to be complete and to comply with the accrual method of accounting. This is done with accrual-type adjusting entries. Stockholders' Equity Reported on the Balance Sheet Stockholders' equity or shareholders' equity is the difference between the amount of a corporation's assets and liabilities that are reported on the balance sheet. (Owner's equity is the difference between a sole proprietorship's assets and liabilities.) Since most of a company's assets are reported at cost (or lower), the amount reported as stockholders' equity is not an indicator of the corporation's market value. Picture a service business that has developed amazing software that generates huge fees with little expenses and the owners draw out most of the profits. As a result, this service business is extremely valuable but has only a small amount reported on its balance sheet for assets and stockholders' equity. To learn more, visit our Explanation of Balance Sheet. Notes to the Financial Statements The full disclosure principle requires that sufficient financial information be presented so that an intelligent person can make an informed decision. As a result of this principle, it is common to find many pages of notes to the financial statements. A few examples of the many items disclosed in the notes to the financial statements include: Summary of significant accounting policies Leases Income taxes Employee benefit plans Stock options Commitments and contingencies We recommend that you now take our free Practice Quiz for this topic so that you can... See what you know See what you don't know Deepen your understanding Improve your retention Note: You can receive instant access to our PRO materials (visual tutorials, flashcards, quick tests, quick tests with coaching, cheat sheets, video training, bookkeeping and managerial guides, business forms, printable PDF files, and progress tracking) when you join AccountingCoach PRO. You should consider our materials to be an introduction to selected accounting and bookkeeping topics, and realize that some complexities (including differences between financial statement reporting and income tax reporting) are not presented. Therefore, always consult with accounting and tax professionals for assistance with your specific circumstances. Page 31 stumbled across the website for AccountingCoach, and I am glad I did. I have always enjoyed bookkeeping, but I have never been formally trained. After receiving and reviewing the material with AccountingCoach PRO I can honestly say this is the best product I have ever purchased. The lifetime membership is worth the cost. The courses are set up for the beginner to the most advanced and is written in a very clear format. I would recommend AccountingCoach to anyone wanting to learn, or take a refresher course on accounting and bookkeeping. -Jewell B. I can't say enough good things about AccountingCoach. As an economist working in corporate tax, I needed to learn how to interpret accounting data quickly in order to succeed in my job. I've been an active user since around 2008, and over the years I've realized it's the only accounting resource I need. Thank you, AccountingCoach!! -Denise G. I am truly grateful to AccountingCoach who has not only been a lifeline, but has been a rescuer on numerous occasions. I appreciate the in-depth explanations, concepts and even links to obtain additional information, especially when going through an on-the-job crunch period with close deadlines. I highly recommend AccountingCoach to everyone. Those in large or small companies, business owners, and all levels of educational studies, will find AccountingCoach a great go-to source!! -Pat W. Basically, ridiculous. The amount of information you can get from this site, business forms, dictionaries, flashcards, videos... It's not only a steal for the price, I even feel bad! What Harold and his staff has created is the terror of any institution that teaches accounting. AccountingCoach has become my accounting reference guide for everything and I'm sure anyone who starts to dig a little bit will find this site more than useful. You will get exposure to multiple topics, from simple common-sense things to complex and advanced accounting subjects. Best part? There's no limit to how many times you can come back and review it, because this isn't a paid semester for college, but a time-time membership! It's incredible - no rush, no hassle, no stress, no 30-days membership offer, no pre-determined way to take a course. You learn at your own pace, the topics you decide, whatever you need help with, and it's all there for you, available 24/7. To conclude, I want to thank AccountingCoach in general for the amazing product they run; you won't find anything this good, I believe, in the market. I've yet to find a fault, so keep it up, guys! -Jean C. AccountingCoach PRO is an exceptional service. It not only provides all the essential material to succeed in learning accounting and finance, but also explains all the relevant details that make the difference when you need to understand the complexity of accounting systems. As a communication trainer and business coach, I had to pick up the language of accounting in no time in order to communicate more effectively with my clients. This website's benefits have exceeded my expectations. Many thanks for your great support. -Thierry F. Going to college to learn accounting isn't an option for me. I'm a single mother of three. I am a self-taught bookkeeper thanks to AccountingCoach. I do taxes for businesses. One of the businesses I do bookkeeping & accounting for was recently audited. Thanks to AccountingCoach PRO, I showed the state auditor a thing or two. I have been complimented on my business practices by several people. I have had business owners tell me that bookkeepers/accountants do not comprehend or understand accounting concepts, which they went to college for years to learn, as well as I do. AccountingCoach PRO has made it possible for me to further my career, making a higher income. I have to turn clients away, because I simply do not have the time to assist them. Thank you AccountingCoach! -Anonymous I discovered AccountingCoach while I was teaching an Accounting 1 class at the college I work at and provided the website to the students to supplement their learning experience. I know it made a difference! I am a Small Business Development Center adviser and workshop presenter and I provide the AccountingCoach website to my clients and workshop attendees to help them learn accounting. AccountingCoach is a great resource for small business people! -Ida C. I was interested in getting my finances under control. I was advised to track my expenses but I had no background in accounting. I wanted to do proper record keeping and not just of expenses, but my wealth. I came across many tutorials online. The most comprehensive tutorials were those of AccountingCoach. After being able to quickly learn, I decided to go PRO to have access to additional learning tools. I love the quizzes, they help me determine if I truly understand the material. After 1 year, I know enough about accounting to manage my finances and grow my wealth. Going PRO is one of the best investments I've made. Thank you AccountingCoach! -Alex L. The lifetime PRO membership is indeed one of the smartest purchases I've ever made. I have used it all as a refresher course, as a study guide, and reference to my current client issues. The extraordinarily clear and engaging explanations make self-study possible for anyone with an interest in accounting. I simply can't recommend it enough. Thank you AccountingCoach. -Donald R. Getting a lifetime PRO membership at AccountingCoach was one of the best investments I have ever made in the field of accounting and finance. AccountingCoach makes accounting concepts and principles easy to understand and I have learned a great deal from using AccountingCoach in the last few years. I am a licensed tax preparer and I took accounting courses many ages ago. Having 24/7 access to a well-organized set of materials on a wide range of topics on accounting and bookkeeping has been very valuable to me. It has helped me stay up-to-date with my knowledge and understanding of modern-day accounting concepts, and as a result, better digest and dissect financial statements given to me by my business clients. Thank you, AccountingCoach. -J.C. I registered for AccountingCoach PRO to help me with basic accounting information for some MBA coursework I am pursuing. It turned out to be a lot more than that! In its clear, yet comprehensive manner, AccountingCoach provides foundational materials, sample notes, visual aids, and dictionary terms that you have and need for assistance with all things accounting. AccountingCoach should be your first stop. I highly recommend it to everyone wanting to understand accounting and bookkeeping as deeply as David T. I have been using AccountingCoach in my bookkeeping business for a few years now and love it! There are times when I need an answer to some accounting situation that baffles me and I have always been able to find the answers I need on your website. I particularly like the clear and concise way the materials are presented so I can quickly get results. -Cheryl N. AccountingCoach has been a God-send to me for years! When I got thrown into a bookkeeping position many years ago I floundered terribly until I stumbled upon AccountingCoach.com. I can't say enough about how thorough and detailed the website is with lessons, quizzes, tests, tons of downloads, guides, and handy cheat sheets. After only a few weeks on the website I had gained the skills and confidence I needed to become competent at and comfortable with my job. When I realized I loved bookkeeping I decided to enhance my knowledge even further with a college accounting course, and I must say in all honesty, it paled in comparison to what I was learning on AccountingCoach.com. Although I've been in bookkeeping many years now, there is always something for me to learn on AccountingCoach.com and I devote several hours every week to getting on the site to refresh my skills or to learn something new. This is a rare company in that it is devoted not only to teaching accounting and bookkeeping in easy-to-understand terms, but also to exceptional customer service! Thank you AccountingCoach for your genuine approach to all you do! -Terri L. "Accounting is not my strong suit. The AccountingCoach is the best source I know of that can walk me through the basics in a way that gives me confidence. It's always available 24/7. Can't say enough good things about it. Highly recommend it. " -Tony C. I was looking out for an online accounting career after a gap of 25 years. Luckily, I came across AccountingCoach. The very first visit to this site made me feel very comfortable. I felt as though it was made just for me. Very soon I enrolled myself as a PRO member. Now that I am able to access the entire site like the seminars, exams, crosswords and many many more interesting ways to learn accounting, my knowledge in accounting has deepened. I can confidently say to people who are new to the field, or who are trying for a refresher course like me, this is THE WEBSITE for you. It's a well-structured program, the most difficult accounting concepts have been explained in a very crystal clear fashion with materials, sample notes, visual aids, and dictionary terms that you have and need for assistance with all things accounting. AccountingCoach should be your first stop. I highly recommend it to everyone wanting to understand accounting and bookkeeping as deeply as David T. I have been using AccountingCoach in my bookkeeping business for a few years now and love it! There are times when I need an answer to some accounting situation that baffles me and I have always been able to find the answers I need on your website. I particularly like the clear and concise way the materials are presented so I can quickly get results. -Cheryl N. AccountingCoach has been a God-send to me for years! When I got thrown into a bookkeeping position many years ago I floundered terribly until I stumbled upon AccountingCoach.com. 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