

What are Generally Accepted Accounting Principles?

The Generally Accepted Accounting Principles (most often referred to as GAAP) are a collection of commonly followed accounting rules and standards for financial reporting in the United States. An overview of the 10 principles which make up the GAAP framework are summarized below.

- ◆ **Principle of regularity:** Accounting procedures follow established rules and regulations
- ◆ **Principle of consistency:** Accounting practices are constant across reports
- ◆ **Principle of sincerity:** Accounting is accurate and truthful
- ◆ **Principle of permanence of methods:** Accounting practices are constant across financial periods
- ◆ **Principle of non-compensation:** All aspects of an organization's performance, whether positive or negative, are fully reported with no prospect of debt compensation
- ◆ **Principle of prudence:** Accounting entries are timely and realistic
- ◆ **Principle of continuity:** Short-term and long-term classifications of financial information are based on the idea the entity will remain in business
- ◆ **Principle of periodicity:** Accounting periods are regular, routine, and consistent
- ◆ **Principle of materiality:** Assets are valued at cost and all financial reports are based on truthful information
- ◆ **Principle of utmost good faith:** Every person involved in the accounting process is acting honestly

Why follow GAAP?

GAAP is followed to standardize accounting practices. Following GAAP ensures financial information is consistently and accurately reported. It is an accounting practice required by for profits, not-for-profits, and government entities.

What are some topics to include in a GAAP policy?

- ◆ What accounting methods, at a minimum, have to be in place to satisfy requirements set by federal, tribal, or state laws or by regulations and guidelines such as GAAP?
- ◆ What additional accounting methods need to be put in place to meet government accounting standards such as the Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB), whichever is applicable? [See the OVCTFMC Basis of Accounting Guide Sheet.](#)

Gaap Reference Guide

Victor M. Corman



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