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Refer to the accessibility guide for help if you use a screen reader, screen magnifier or voice command software. Other ways to find your account information Page Last Reviewed or Updated: 05-Jul-2022 The most significant purpose of accounting is to provide financial information about a business, whether to internal users such as management or external users like investors. If this information is not reliable, it erodes people's trust in the company, and in the world of finance in general. If the information is not standardized, it is not useful for comparing companies. The Financial Accounting Standards Board creates Generally Accepted Accounting Principles (GAAP) to address these issues. So what does "fundamental" mean in accounting? The fundamental principles are the basic concepts that accountants can assume to be true from financial statement-to-financial statement and company-to-company. Each fundamental of accounting is like a rule for the language accountants speak. There are five accounting concepts known as principles. Along with several important assumptions and concepts, these make up the most important things to know about accounting. Revenue Recognition Principle Revenue is considered earned at the time goods or services are provided. This means that you would recognize lawn service fees as earnings at the time you finish the job, even if the customer doesn't pay until the following week. You would recognize revenue from selling a pallet of merchandise at the time the customer takes control of it from you, not when they eventually pay. The expense principle is essentially the reverse of the revenue principle. When your business receives goods or has services provided to it, it has incurred an expense. It now owes money for those goods or services. Expenses should be matched to the revenue they generated. For example, if you run a restaurant, you need food, paper goods and cleaning supplies to operate. In a month, you made $10,000 in sales. You would record the supplies you used to earn that revenue as an expense. Unused supplies would be kept until another period. Items in the accounting records appear at the historical cost paid for them. You do not later modify the items because they have gained or lost value. Accounting records rely on objective information, that which can be measured and verified. Several additional concepts, called assumptions, underlie the five accounting principles. These assumptions ensure that everyone using accounting information can rely on standardized reporting. This allows for a better understanding of what is written in financial records. Also called the "going concern" assumption, this concept states that a business is expected to continue unless otherwise stated. When a business is closing, the values of inventory and other assets are more difficult to determine. Unit-of-Measure Assumption The most appropriate unit of measure for a business's accounting records is the currency in its home country. This is sometimes called the monetary unit assumption. This assumption means that a United States business would keep their accounting records in U.S dollars, while a Japanese business would state its financials in yen. Separate Entity Assumption A business is a separate economic entity from its owners or stockholders. Only the business's financial information is shown in its statements. Consequently, a restaurant owner's personal vehicle, titled in his name, would not be an asset on the restaurant's balance sheet, for example. Materiality might allow an accountant to overlook another principle or assumption if an amount is too low to make a difference. For example, a multimillion dollar company may expense the purchase of $500 of computer mice in the year they were purchased, rather than expensing only a part of the purchase for each year they are expected to be in use. When there is more than one acceptable way to determine an amount, it is better to record a transaction in a way that understates assets or income rather than overstates either. This is to prevent accountants from making a business look more profitable or stable than it is. This principle protects investors. Photo Courtesy: shapecharge/Getty Images In today’s world, you need an online bank account for almost everything. From paying bills online to depositing checks, everything is easier with an online account. If you’re looking to open a new online checking account, we’re here to help you with all the basics. From what documents you need to how to fund your account, we’ve rounded up a go-to guide to opening a checking account. Photo Courtesy: PeopleImages/Getty Images A checking account is an account you can use to pay everyday expenses, bills, and more. A checking account is used for deposits and withdrawals every day. You can spend, save, and fund money into your account using online transfers, checks, and deposits.What Is a Checking Account Used for? Photo Courtesy: Tempura/Getty Images A checking account is great for keeping your money for the medium to short term. A checking account isn’t a savings or investment account. This means the account is designed for money to go in and out daily. Your employer can pay you directly into your checking account, for example. You can also withdraw money by directly transferring it to pay a bill. An electric bill, for example, can be paid automatically through your checking account.In this digital age, a checking account will make all your financial to-dos easier. Without a checking account online, there’s no way for you to automatically deposit your income and pay your bills online. A checking account can also use paper or electronic checks with your name and bank account information to pay for goods or services. When you fill out a check you address it to the payee or company and fill out how much you’d like to pay. The person’s bank then pulls the information from your check to fund your payment. An online checking account allows you to pay people with a check or use an application such as PayPal or Venmo to pay someone for a service or gift.Different Types of Checking Accounts Photo Courtesy: DaniloAndjus/Getty Images As with all bank accounts, there are several different types of checking accounts. A regular checking account is the simplest and most common checking account used. There are typically low minimums, very few fees, and you can use your account to do all your basic banking. There will often be little to no interest paid on the balance in your checking account. This means it isn’t earning any money by staying in your account.A premium checking account is great for those who always have a certain minimum in their checking account. You’ll have perks such as waived ATM fees, free checks, and you’ll even earn a small amount of interest on the balance in your account. While these are all benefits, if you have a lot of money in your checking account, you’d probably make more money if it was invested or placed in a money market account.There are also interest-bearing checking accounts that pay you a higher rate of interest by keeping your money in your account. You’ll want to look over all the fees to determine if your money is well spent in one of these accounts.For young adults, students, or people who’ve experienced financial hardship, there are several different checking account options available. These accounts will have little to no fees or minimums. Some of these accounts won’t offer the ability to write paper checks, however. You also may not be covered on overdrafts if you spend more than what is in your account. If you overdrew on an account in the past, for example, your bank may have closed your account. A closed checking account will show on your credit report.Checking Account Vs Savings Account Photo Courtesy: Bruce Laurance/Getty Images There are a few differences that separate a savings and checking account. With a checking account, you can use an ATM card, write checks, and run automatic withdrawals and deposits. A checking account provides easy access to your money.A savings account won’t typically come with an ATM card or checks. These are designed to save your money for longer periods. With a checking account, money is coming in and out daily. With a savings account, the goal is to be taking it out less frequently. The money in your savings account can be used for emergencies or financial goals you’ve been working toward. A savings account shouldn’t be used for day-to-day expenses.What Do You Need to Open a Checking Account? Photo Courtesy: Yiu Yu Hoi/Getty Images To open a checking account, you’ll need a few basic pieces of information. To start, you’ll need your driver’s license and social security number. You’ll also need your address and an email to create your account login.To fund your checking account, you can transfer money from a previously opened savings account, set up online payments through your work, or go into a bank branch with cash or checks. Once your account is set up, you’ll easily be able to access your account online.How Much Does it Cost to Open a Checking Account? Photo Courtesy: Six_Characters/Getty Images The cost to open a checking account will differ depending on which bank you choose. Some banks may require a deposit to set up an account while others won’t have a minimum. Some banks may also offer you a sign-on bonus where they deposit money into your account for creating a checking account with them.Which Banks Allow You to Open a Checking Account Online? Photo Courtesy: Spencer Platt/Getty Images There are several banks that offer the ability to open a checking account online. Many are traditional banks and others are online-only. A few of the major banks that offer online checking accounts include BMO Harris, Capital One, Wells Fargo, Bank of America, PNC, US Bank, Citi, and SunTrust. Online banks include Chime, Ally, and Lending Club. Which Checking Account Is Right for You? Photo Courtesy: RichVintage/Getty Images Before you choose your checking account, there are a few factors to consider. To start, think about what’s important to you. Would you like to do all your banking online? Will you have a lot of cash to deposit from a job you receive tips for? Or maybe you’ll have a high balance in your account each week in which you’d like to earn interest. Taking in a few of these considerations will help you determine the best online checking account for you. MORE FROM ASKMONEY.COM

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