1- Accounting assumptions(Concepts) الفروض المحاسبية (المفاهيم)

Assumptions are generally defined as representations that cannot be validated, but which are the basis of the intellectual framework, suitable for inference and accounting results. - -Assumptions represent a basis used in deriving accounting principles and preparing financial statements.

1- The imposition of the accounting unit: The economic unit has a legal personality independent from its owners, that isThe necessity of accounting measurement for the economic events and financial transactions for that unit separately from its owner Or its owners. Separation and personal financial receivables are separated from the unit's own money.

2 - Imposing continuity: the unit was born to continue, not with the intention to liquidate it in the near future

3- Assuming the stability of the monetary unit: Accounting is based on the use of the monetary unit as a basis for the measurement 'It was required that the scale be stable in order to be valid(Cash) It is assumed that there is no change in the purchasing value of the monetary unit, that is, inflation is not taken into account Over the years in order to facilitate the processes of measuring the outcome of the activity and presenting the financial position.

4- Imposing the time period: assuming the accounting period for which it is calculated and measuring the result of the activity’Her one year starts on 1/1 and ends on 12/31.

2- Accounting principles المبادئ المحاسبية

Through accounting principles and accounting assumptions, a general framework is formed in which financial operations are controlled and organizations are controlled, and these principles are known as generally accepted accounting principles and are inconsistent with mathematical and scientific laws - they are not scientifically derived, so they are done Reviewing, modifying and constantly reviewing them to comply with the conditions of the surrounding economic environment and using the total cost of ownership, which is as follows:

1- The principle of historical cost: This principle requires that the best evaluation of the assets in the institution be made by measuring its cost historically, which is the amount of cash that was paid to obtain it when Procurement.

2- Principle of recognition of revenue: According to this accounting principle, revenue generated from commercial activity in the establishment is recognized when the service is provided or the product is sold regardless of receiving the amounts resulting from selling or providing the service or not.

3- Interview Principle: Expenses are calculated according to this accounting principle according to the accrual basis of accounting, whereby revenue is recognized whether it is received or receivable later, and by expense, whether due or paid.

4- The principle of objectivity: This principle means that no operation will be recorded in the accounting books unless there is a document and evidence of its occurrence (invoices, contracts, checks, etc.), and this principle also indicates the need to avoid bias and that the measurement is carried out according to objective grounds such that If some accountants perform the same measurement for a specific situation, each of them independently, to reach the same result through the same evidence.

5- The principle of full disclosure: Through this principle, all accounting information is disclosed to the competent authorities, where events are disclosed Finance related to a specific time period, and accountants are required to provide additional clarifications related to financial operations to show their details.