

1. **Introduction**

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and accountability in the financial reporting process.

2. **Accounting Principles**

The second part outlines the key accounting principles that govern the preparation of financial statements. These include the accrual basis of accounting, the matching principle, and the cost principle. Adhering to these principles is essential for providing a true and fair view of the organization's financial position.