

In this context it can be stated that the authors of this book “The basics of Accounting” composed curricular as a University textbook in accordance with the demands and contexts for the basic accounting subject, regard less the different names, a thematically very important accounting disciplines for the acquiring of basic and elementary but very important skills and knowledge, from given accounting areas for all students of economy and management, especially for those who study the problematic of accounting for the first time. Also, if should be pointed out that the composition of the textbook and the thematic development has been realized as a very successful compromise between didactic requirements of basic accounting discipline and modern, present place of accounting as accounting information system of a modern corporate company, especially in our establishment of business environment.