# ACCRUED EXPENSES

# MEANING

Accrued expense or accrued liabilities is the term describing the payments or expense that the company incurs or recognize but would be due for the payment in the future.

# ACCOUNTING TREATMENT

- As per the matching principle, a company needs to record expenses in the period they occur.
- Further, they record them as a current liability side on the Balance Sheet.

# TYPES

Accrued Salary and Wages and Accrued Interest

# ADVANTAGES

- It to identify the true profit of the company.
- Journal Entries leaves zero chance of any error and omission of crucial details.
- Using such a system make the company compliant with international standards.

## DISADVANTAGES

- Recording an expense that a company has recognize but did not pay for is a challenging job.
- Recording accrued expense gets difficult on a daily basis if size of business is huge, leading to thousands of financial transactions on a daily basis.

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# **Accounting Definition Of Accrued Expense**

A.T.Saguinsin

#### **Accounting Definition Of Accrued Expense:**

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