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Fundamental accounting concepts

. There are a number of other

accounting principles that

underpin the preparation of

financial statements in addition to

the qualitative characteristics.

The most significant ones include:

The business entity concept . This

principle means that the financial

accounting information presented

in the financial statements relates

only to the activities of the ...

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centers around cost analysis,
making basic cost concepts a

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Basic Accounting Principles The Conceptual Framework of Accounting mentions the underlying assumption of going concern. In addition, the concepts of accrual, accounting entity, monetary unit, and time period are also important in preparing and interpreting financial statements. Read more..

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Basic accounting - Principles & Fundamental Concepts of ...
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