

Chapter 5

Accounting principles and characteristic

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Topic list

- 1) Introduction
- 2) Explain the principle accounting
 - The going concern assumption
 - The accrual basis of accounting *අනුප්පාදන මූලධර්මය*
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 - Historical cost accounting *තාවකාලික අයුරු භාවිතය*
- 3) Explain the Qualitative characteristics of financial information
- 4) The regulatory framework.

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Group Assignment for student

(a) Explain the accounting principles of accounting.

(i) Going concern

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Jiyuan Zhang



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