Chapter 5

Accounting principles and characteristic

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Topic list

- 1) Introduction
- Explain the principle accounting
 - · The going concern assumption
 - The accrual basis of accounting particles accounting
 - Consistency
 - Double entry
 - · Business entity
 - Materiality juic phases passes of superphistories
 - · Historical cost accounting mis Aget significant
- Explain the Qualitative characteristics of financial information
- 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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