

Accounting Principles

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Accounting Assumptions

1. Money Measurement
2. Business Entity
3. Going Concern
4. Time Period

Accounting Concepts

1. Revenue Realization
2. Matching
3. Full Disclosure
4. Historical Cost
5. Dual Aspect
6. Verifiable and objective evidence

Accounting Constraints

1. Materiality
2. Prudence
3. Consistency
4. Cost Benefit

Accounting Standards

- Issued by Country regulatory body.
For example
1. FASB
 2. IASB
 3. FRC

Principles Of Accounting I

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