

Accounting Principles

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graph TD; A[Accounting Principles] --> B[Accounting Concepts]; A --> C[Accounting Conventions];
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Accounting Concepts

- i. Business Entity
- ii. Money Measurement
- iii. Going Concern
- iv. Cost
- v. Dual Aspect
- vi. Accounting Period
- vii. Matching
- viii. Realisation
- ix. Objective Evidence
- x. Accrual

Accounting Conventions

- i. Consistency
- ii. Full Disclosure
- iii. Conservation
- iv. Materiality

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