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Accounting Concepts Accounting concepts include the assumptions and conditions on which the science of accounting is based. These are also known as accounting standards. Accounting Conventions Accounting conventions include the customs and traditions that assists the accountants in preparing accounting statements. o

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Here the Backbone of Accounting has been discussed. The Generally Accepted Accounting Principles which are generally followed round the globe which includes few Fundamental Accounting Assumptions (which are presumed to be followed by every Accountant). The Basis of Accounting & the Accounting Concepts has been explained elaborately. Some Accounting policies & Estimates are discussed

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SPECIFIC OBJECTIVES Students will be able to State different accounting principles. Explain different accounting principles. Enumerate different accounting principles in about 200 words within 20 minutes. Appreciate that how different accounting principles affect the recording of business transactions. 5.

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