

Chapter 5

Accounting principles and characteristic

Prepared by: WILLIAM WOODWARD

Topic list

- 1) Introduction
- 2) Explain the principle accounting
 - The going concern assumption
 - The accrual basis of accounting
 - Consistency
 - Double entry
 - Business entity
 - Materiality
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- 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.

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Kermit D. Larson, Pyle, William W



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