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~~Minutes!~~ *Accounting for Beginners #1 / Debits and Credits / Assets = Liabilities + Equity*
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Basic Accounting

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Principles/concepts/conventions/assumptions
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Accounting Concepts \u0026amp; Conventions ☐☐

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**Principles and Concepts + MCQs || UGC-NET,
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Accounting cost concept states that all assets are recorded in the books of accounts at their purchase price, which includes cost of acquisition, transportation and installation and not at its market price. It means that fixed assets like building, plant and machinery, furniture, etc are recorded in the books of accounts at a price paid for them.

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classified as concepts and conventions. These are foundations of preparing

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Accounting Concepts and Principles are a set of broad conventions that have been devised to provide a basic framework for financial reporting. As financial reporting involves significant professional judgments by

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accountants, these concepts and principles ensure that the users of financial information are not misled by the adoption of ...

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Accrual principle. This is the concept that accounting transactions should be recorded in the accounting periods when they actually occur, rather than in the periods when there are cash flows associated with them. This is the foundation of the accrual basis of accounting.

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