

Generally Accepted Accounting Principles

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graph TD; GAAP[Generally Accepted Accounting Principles] --> AC[Accounting Concepts]; GAAP --> AV[Accounting Conventions]; AC --> AC1[Separate entity concept]; AC --> AC2[Money measurement concept]; AC --> AC3[Going concern concept]; AC --> AC4[Dual aspect concept]; AC --> AC5[Realisation concept]; AC --> AC6[Cost concept]; AC --> AC7[Accounting period concept]; AC --> AC8[Matching concept]; AV --> AV1[Conservatism]; AV --> AV2[Consistency]; AV --> AV3[Full Disclosure]; AV --> AV4[Materiality];
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Accounting Concepts

- Separate entity concept
- Money measurement concept
- Going concern concept
- Dual aspect concept
- Realisation concept
- Cost concept
- Accounting period concept
- Matching concept

Accounting Conventions

- Conservatism
- Consistency
- Full Disclosure
- Materiality

Principles Of Accounting Penguin American Library

Mark Steyvers



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