

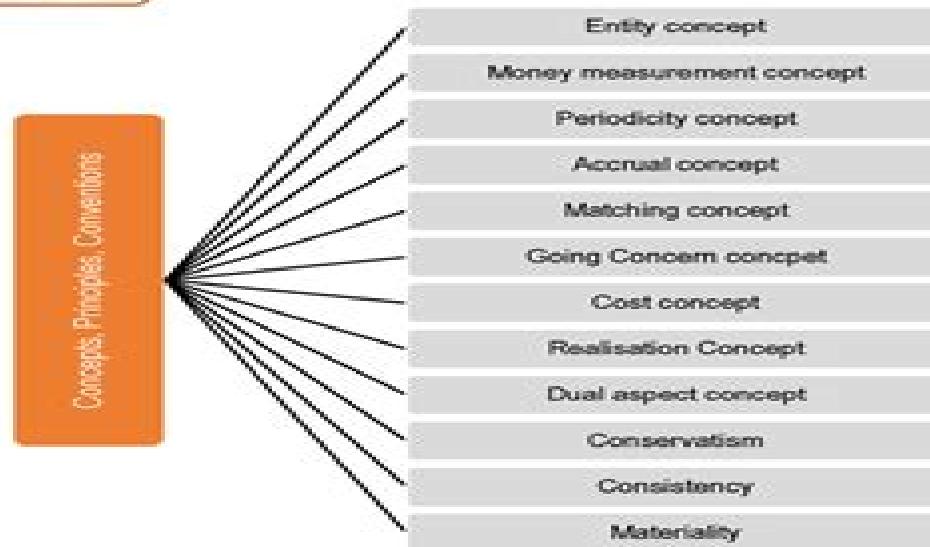
UNIT – 2 ACCOUNTING CONCEPTS, PRINCIPLES AND CONVENTIONS

LEARNING OUTCOMES

After studying this unit, you would be able to:

- Grasp the basic accounting concepts, principles and conventions and observe their implications while recording transactions and events.
- Identify the three fundamental accounting assumptions:
 - Going Concern
 - Consistency
 - Accrual
- Understand the qualitative characteristics that will help to develop the skill in course of time to prepare financial statements.

UNIT OVERVIEW



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Siddappa N.Byrareddy

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