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The fundamental principles are the basic concepts that accountants can assume to be true from financial statement-to-financial statement and company-to-company. Each fundamental of accounting is like a rule for the language accountants speak. There are five accounting concepts known as principles. Along with several important assumptions and concepts, these make up the most important things to ...

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Concepts

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Study tips: Accounting principles and why you should ...

The five fundamental principles 1) Integrity. A professional accountant should be straightforward and honest in all professional and business relationships. 2) Objectivity. A professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgments. 3) Professional competence and due care. A professional accountant has a ...

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Accounting principles help govern the world of accounting according to general rules and guidelines. GAAP attempts to standardize and regulate the definitions, assumptions, and methods used in ...

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Generally accepted accounting principles (GAAP) are actually based on fundamental accounting principles and concepts. This chapter covers the core concepts in accounting that you need to know before moving on to the more intricate topics. Lesson 1. Basic Accounting Principles The Conceptual Framework of Accounting mentions the underlying assumption of going concern. In addition, the concepts ...

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