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treat (vide IAS-I & AS-I) the following as the fundamental assumptions: 1. Going Concern: In the ordinary course accounting assumes that the business will continue to exist & carry on its operations for an indefinite period in the future. ... Basic Accounting Principles Business Environment 1 5.

### **BASIC ACCOUNTING PRINCIPLES**

accounting are to ascertain the cost of a product and to help the management in the control of cost. (iii) Management Accounting: Management accounting is primarily concerned with the supply of information which is useful to the management in decision-making, increasing efficiency of business and maximizing profits.

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Fundamentals of Cost Accounting 7. Preparation of Cost Statements 8. ... FUNDAMENTALS OF ACCOUNTING Study Note 1 : Accounting Process 1.1 Introduction 1.1 1.2 Definitions 1.2 ... 6.2 Generally Accepted Cost Accounting Principles (GACAP) & 6.2 Cost Accounting Standards (CASs)

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foundation programme " important note The study material has been written in lucid and simple language and conscious efforts have been made to explain the fundamental concepts and principles of accounting and auditing.

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