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Comparability results when the same accounting principles are consistently being applied by different enterprises for the period under comparison, or the same firm for a number of periods.  
11.Conservatism : This concept requires that business transactions should be recorded in such a manner that profits are not overstated.

## Accounting principles - ACCOUNTANCY FOR CLASS 11

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1. Business Entity Principle This principle assumes that, business and businessman are two separate entities. All transactions are recorded from the point...

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SPECIFIC OBJECTIVES Students will be able to State different accounting principles. Explain different accounting principles. Enumerate different accounting principles in about 200 words within 20 minutes. Appreciate that how different accounting principles affect the recording of business transactions. 5.

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Accounting concept refers to the basic assumptions and rules and principles which work as the basis of recording of business transactions and preparing accounts. There are eight basic concepts in accounting.

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Theory Base of Accounting Class 11: Basic Concepts. Theory Base of Accounting concepts are fundamentally the basic ideas holding the theory base of accounting and therefore, can be regarded as general working practices for all accounting activities.

## **Theory Base of Accounting - Class 11 Accountancy Concept**

Principles of Accounting-I Class 11. Economics Chapter 4-7 Class 11. Chapter-4 Book of Original Entry- Journal and Ledgers. Theoretical Questions. Mention three rules for 'Debiting' and 'Crediting' the accounting transactions under traditional approach. [2] Numerical Problems. Transactions relating to purchases and sales of goods are ...

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