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This article speaks about the concepts and principles of accounting. It also discusses as to how they are important in accounting field. Accounting system is based on some concepts and conventions. Accountants all over the world would agree on certain basic points on which accounting theory and practice is based being commonly referred to as accounting concepts and principles.

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accounting practice. Closely related to accounting theory is the process of measurement. Measurement is the assignment of numbers to properties or characteristics of objects. Measurement and how it applies to accounting are introduced in this chapter and appear throughout the text. The appendix to