

# Accounting Assumptions

Accounting and preparation of financial statements is based on certain basic assumptions

**Materiality** - all material items should be disclosed in financial statements, immaterial items can be aggregated with amount of similar nature or function. Materiality - information is material if its omission or misstatement could influence economic decisions of users based on financial statements

# Accounting Definitions Of Materiality

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Velavancorresponding**



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