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Solicitors' Accounts 2007-2008 Financial Accounting: A Dynamic Approach Successful Bookkeeping for Small Businesses Practical Problems In Corporate Accounting-SBPD Publications

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9781680922929. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization.

1. Profit or Loss Prior to and after Incorporation,
2. Issue of Bonus Shares ,
- 3 .Accounting for Amalgamation of Companies as per A.S.-14 (Including Absorption),
4. Accounting for Reconstruction of a Company,
5. Liquidation of Company/Winding-up of Company (Voluntary Liquidation only),
6. Holding and Subsidiary Companies : Preparation of Consolidated Balance Sheet and Statement of Profit & Loss,
7. Accounting of Non-trading Organisations/Institutions,
8. Insolvency Accounts,
9. Accounts of Banking Companies.

Solicitors' Accounts provides a user-friendly guide to a subject that often poses serious problems for students unfamiliar with the principles and practice of accounting. It provides comprehensive, up-to-date coverage of all areas required by the Law Society for business accounts and solicitors' accounts on the Legal Practice Course, including full coverage of double-entry book-keeping and final accounts of sole owners, partnerships and companies. It also deals with the Solicitors' Accounts Rules and the practical

application of these in solicitors' accounts, including property and probate transactions. Each chapter starts with an overview of the areas to be covered and also states the learning objectives the student should aim to achieve. At the end of each chapter there is a checklist of the key areas students must be able to understand, followed by graded self-test questions which suggest to the student how long they should spend completing them and what they should move onto next. Written by experienced LPC tutors, the guide is essential reading for students and reference source for practitioners. Many businesses - usually small, sole traders or small limited companies - often find the task of keeping books and accounts daunting. The process of keeping accurate records which are acceptable to Her Majesty's Revenue and Customs, without the use of an accountant, can and does often lead to problems. This latest edition of this concise guide, which now includes the management of taxation, will prove invaluable for all those in business.

Description: Intended primarily as a text for the undergraduate students of commerce, this book gives a comprehensive and indepth analysis of the concepts and principles underlying financial accounting. It also introduces the student to the tools and techniques essential for tackling real-life problems. The text discusses in detail final accounts, branch accounting, hire-purchase and instalment sales, partnership accounts, stock valuations, as well as other company accounts. The book would be of considerable help to the readers in preparing financial statements and would equip them with the necessary knowledge in understanding the financial performance and the financial position of an organization and communicate these to its stakeholders. Besides students of commerce, those appearing for various professional examinations such as CA and ICWA foundation courses

should find this student-friendly and accessible book extremely useful. Is this the right book for me? Book keeping is neither dull nor mysterious - its rules are logical and straightforward and are readily mastered by practice. Successful Bookkeeping for Small Business is a substantial yet easy to follow introduction to the principles of bookkeeping and the practical skills of recording transactions, posting the ledgers and preparing final accounts. Written by finance and accounting experts from the University of Birmingham this book:

- Explains the purpose and use of books of original entry as the basis of the double-entry system.
- Describes the processes of recording purchases, sales and cash transactions.
- Shows how these records are used to prepare the final accounts, the manufacturing, trading and profit and loss accounts and the balance sheet to provide accurate financial statements.
- Explores petty cash, depreciation, partnership, company law, business documents and the effect of changes in IT. Worked examples throughout allow you to put the theory into practice. There is also a wide range of carefully graded questions and exercises with sample answers. In short, it demystifies the art of bookkeeping and gives you the confidence you need to tackle your books.

Successful Bookkeeping for Small Business includes:

- Chapter 1: What is book keeping?
- Chapter 2: Business documents
- Chapter 3: The business transaction, purchases and sales
- Chapter 4: Purchase and sales transactions and ledger accounts
- Chapter 5: Cash transactions
- Chapter 6: The bank reconciliation
- Chapter 7: Petty cash
- Chapter 8: The (general) journal
- Chapter 9: Writing up the books
- Chapter 10: The trial balance
- Chapter 11: What is profit or loss?
- Chapter 12: The revenue account: the trading, profit and loss and appropriation accounts
- Chapter 13: The balance sheet
- Chapter 14: Adjustments in the final accounts
- Chapter 15: Depreciation
- Chapter 16: Clubs, societies and

charities book keeping Chapter 17: Information technology and book keeping Chapter 18: Partnerships Chapter 19: Limited companies Chapter 20: The analysis and interpretations of accounts Learn effortlessly with a new easy-to-read page design and added features: Not got much time? One, five and ten-minute introductions to key principles to get you started. Author insights Lots of instant help with common problems and quick tips for success, based on the authors' many years of experience. Test yourself Tests in the book and online to keep track of your progress. Extend your knowledge Extra online articles to give you a richer understanding of bookkeeping. Try this Innovative exercises illustrate what you've learnt and how to use it.

1. Accounting Principles : Concepts and Conventions,
2. Preparation, Presentation and Analysis of Financial Statements,
3. Accounting of Non-Trading Organisations Institutions,
4. Single Entry System or Accounts from Incomplete Records,
5. Royalty Accounts,
6. Hire Purchase System,
7. Instalment Payment System,
8. Departmental Accounts,
9. Branch Accounts,
10. Insolvency Accounts,
11. Dissolution of Partnership Firm-1,
- 12 .Dissolution of Partnership Firm-2 ,
13. Dissolution of Partnership Firm-3 ,
14. Sale of Partnership Firm/Conversion into Company,
15. Consignment Accounts,
16. Joint Venture Accounts ,
17. Depreciation ,
18. Provisions, Reserves and Funds.

Solutions to Problems Advanced Accounts Vol-1 SOLUTIONS TO PROBLEMS ADVANCED ACCOUNTS VOLUME II

1. Accounting Principles : Concepts and Conventions,
2. Preparation, Presentation and Analysis of Financial Statements,
3. Accounting of Non-Trading Organisations Institutions,
4. Single Entry System or Accounts from Incomplete Records,
5. Royalty Accounts,
6. Hire Purchase System,
7. Instalment Payment System,
8. Departmental Accounts,
9. Branch Accounts,
10. Insolvency Accounts,
11. Dissolution of Partnership Firm-1,
- 12 .Dissolution of

Partnership Firm-2 , 13. Dissolution of Partnership Firm-3 , 14. Sale of Partnership Firm/Conversion into Company, 15. Consignment Accounts, 16. Joint Venture Accounts , 17. Depreciation , 18. Provisions, Reserves and Funds. 1. Issue, Forfeiture and Reissue of Shares, 2. Issue of Rights, Bonus Shares and Buy Back of Shares, 3. Issue and Redemption of Preference Shares, 5. Issue of Debentures, 6. Redemption of Debentures, 7. Final Accounts of Companies, 8. Disposal of Profits, 9. Valuation of Goodwill, 10 Valuation of Shares, 11. Accounting for Amalgamation of Companies as per A.S. - 14 (ICAI), 12. Internal Reconstruction, 13.Consolidated Balance Sheet of Holding Companies/Parent Companies (With A.S. -21), 14. Cash Flow Statement 1. Accounting Equation, 2. Rules of Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry-Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System. Unit 1: Introduction Unit 2: Valuation Unit 3: Corporate Restructuring Unit 4: Consolidated Financial Statements Unit 5: Employee Share-Based Payments Unit 6: Value Added Statement Unit 7: Human Resource Reporting Unit 8: Accounting And Reporting Of Financial Instruments Unit 9: Financial Reporting For Financial Institutions Appendix Ca Final Examination Paper May 2012 1. Final Accounts of Companies, 2. Managerial Remuneration, 3. Disposal of Profits, 4. Profit or Loss Prior to and After Incorporation, 5. Valuation of Goodwill, 6. Valuation of Shares, 7. Accounts of Public Utility Companies

(Electricity Company), 8. Consolidated Balance Sheet of Holding Companies/ Parent Companies (With AS-21), 9. Liquidation of Company (Voluntary Liquidation Only), 10. Accounting for Amalgamation of Companies As Per A.S. 14 (ICAI), 11. Internal Reconstruction, 1. Issue, Forfeiture and Reissue of Shares, 2 .Issue and Redemption of Preference Shares, 3 .Issue of Debentures, 4. Redemption of Debentures, 5. Final Accounts of Companies, 6. Disposal of Profits (Including Dividend), 7. Accounting for Amalgamation of Companies as per A.S.-14, 8. Accounting for Reconstruction of a Company, 9 . Liquidation of Company (Voluntary Liquidation Only), 10. Holding and Subsidiary Companies : Preparation of Consolidated Balance Sheet, 11. Profit or Loss Prior to and After Incorporation , 12. Issue of Rights, Bonus Shares and Buy Back of Shares, 13. Accounts of Banking Companies, Double Account System Accounts of General Insurance Companies Annual Accounts of Life Insurance Companies Analysis and Interpretation of Financial Statements.

The author, Amos Joker, is a Financial Accountant in Florida. He has worked for many for-profit organizations and NGOs in the past seventeen years. He wrote this book to help both Accountants and non-Accountants handle all matters relating to Accounting and Finance for nonprofit organizations. The topics covered range from preparing final accounts for nonprofits to writing a great grant proposal. Clubs, Societies, and Churches will find this book especially useful as it provides the basic information needed for keeping a list of income and expenses, collecting and distributing funds, reconciling bank statements every month to ensure it includes checks and other third party payment gateways, budgeting events that the nonprofit shall host, preparing treasurer's reports, and preparing and filing annual tax return for the organization (if applicable).As a hint, some of the

things you'll find in this book include: (1) Preparing final accounts for nonprofits (2) Grant writing techniques for nonprofits (3) Pictures of the financial statements of nonprofits (4) Best nonprofit accounting software (5) Glossary of nonprofit accounting terms to use in the next board meeting (6) Solutions to common nonprofit accounting problems . . . And many more. You've just gotten a hint. Its time to hit the 'buy'button and impress members of your organization with great accounting stuffs. The books are prepared in accordance with the syllabus developed by the NCERT and adopted by the CBSE. Text is supported by suitable illustrations, Solved Problems, Theoretical Questions and Practical Exercises. There are over 40 exhibits to acquaint students with the various accounting treatments and formats. Revision One Day Before Examination, Important Theoretical Question Bank, Provisional Test Papers, Model Test Papers and Pre-Board Test Papers are given for revision. 1.Double Entry System (Rules of Debit and Credit), 2 .Recording of Transactions : Journal, Ledger and Trial Balance, 3. Rectification of Errors, 4. Sub-division of Journal : Subsidiary Books [(i) Cash Book, (ii) Other Subsidiary Books], 5. Capital and Revenue, 6. Accounting Concept of Income, 7. Final Accounts with Adjustments, 8.Insolvency Accounts, 9. Branch Accounting, 10. Hire-Purchase System , 11. Instalment Payment System, 12. Royalty Accounts, 13 .Partnership Accounts–Basic Concepts and Final Accounts, 14. Partnership Accounts–Goodwill and Admission of a Partner, 15. Retirement and Death of a Partner, 16. Amalgamation of Partnership Firms, 17.Dissolution of a Partnership Firm-1, 18. Dissolution of a Partnership Firm-2 (Insolvency of Partner), 19. Dissolution of a Partnership Firm-3 (Gradual Realisation of Assets and Piecemeal Distribution), 20. Sale of Partnership Firm/Conversion into Company, 21. Depreciation, 22.

Provisions, Reserves and Funds, 23. Sectional and Self-Balancing Ledgers, 24. Accounting of Non-Trading or Not-For-Profit Organisations / Institutions, 25.

Consignment Accounting , 26. Departmental Accounting, Double Account System, Accounts of Banking Companies Accounts of General Insurance Companies Annual Accounts of Life Insurance Companies Voyage Accounts Accounting for Packages, Empties and Containers Insurance Claims.

Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most. Problems And Solutions In Advanced Accountancy-Vol. I And Ii Is The Result Of Realization Of The Same Fact. However, This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own. The Book Has Been Designed Specially To Serve As A Complementary Set To The Textbook Advanced Accountancy-Vol. I And Ii,

Authored By The Same Team As Dr S N Maheshwari And Dr S K Maheshwari. It Contains Detailed Solutions To All The Practical Problems Given At The End Of Each Chapter In Advanced Accountancy, As Also Solutions To The Problems Set At The Recent University And Professional Examinations. Special Feature Of The Book Is That The Problems Have Been Properly Graded.

Is this the right book for me? Book keeping is neither dull nor mysterious - its rules are logical and straightforward and are readily mastered by practice. Successful Bookkeeping for Small Business is a substantial yet easy to follow introduction to the principles of bookkeeping and the practical skills of recording transactions, posting the ledgers and preparing final accounts. Written by finance and accounting experts from the University of Birmingham this book: - Explains the purpose and use of books of original entry as the basis of the double-entry system. - Describes the processes of recording purchases, sales and cash transactions. - Shows how these records are used to

prepare the final accounts, the manufacturing, trading and profit and loss accounts and the balance sheet to provide accurate financial statements. - Explores petty cash, depreciation, partnership, company law, business documents and the effect of changes in IT. Worked examples throughout allow you to put the theory into practice. There is also a wide range of carefully graded questions and exercises with sample answers. In short, it demystifies the art of bookkeeping and gives you the confidence you need to tackle your books.

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it. 1. Accounting : Meaning and Scope, 2. Accounting Principles : Concepts and Conventions, 3. Double Entry System, 4. Recording of Transactions : Journal, Ledger and Trial Balance, 5. Sub-division of Journal : Subsidiary Books [(i) Cash Book (ii) Other Subsidiary Books], 6. Final Accounts—with Adjustments, 7. Accounting Standards—Detail Study of Accounting Standards : 6 and 10, 8. Branch Accounting, 9. Departmental Accounting, 10. Royalty Accounts, 11. Accounting of Non-Trading or Not-for-Profit Organisations/Institutions, 12. Joint Venture Accounts, 13. Consignment Accounts, 14. Investment Accounting, 15. Dissolution of a Partnership Firm-1, 16. Dissolution of a Partnership Firm-2 (Insolvency of Partners), 17. Dissolution of a Partnership Firm-3 (Gradual Realisations of Assets and Piecemeal Distribution), 18. Amalgamation of Partnership Firms, 19. Sale of Partnership Firm/Conversion into Company.

SYLLABUS Unit I: Concept of Double Entry System, Accounting Concepts and Conventions, Preparation of Journals, Sub-division of Journal, Preparation of Ledger and Trial Balance, Final Accounts with Adjustments. Unit II: Introduction to Indian Accounting Standards, Detail Study of Accounting Standard-6 and 10, Branch Accounts, Departmental Accounts. Unit III: Royalty Accounts, Accounting of Non-Profit Making Organisation. Unit IV: Joint Venture Accounts, Consignment and Investment Accounts. Unit V: Partnership Accounts—Dissolution with Insolvency of Partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company. Financial Accounting provides a comprehensive coverage of course requirements for students studying to appear in the Financial Accounting paper of B.Com examinations under different Indian universities, including those that have adopted the CBCS system. It also meets the requirements of students appearing in the accounting

paper at the Foundation Examinations of Institute of Chartered Accountants of India, the Institute of Company Secretaries of India and the Institute of Cost Accountants of India. 1. Profit or Loss Prior to and after Incorporation, 2. Issue of Bonus Shares, 3. Accounting for Amalgamation of Companies as per A.S.-14 (Including Absorption), 4. Accounting for Reconstruction of a Company, 5. Liquidation of Company/Winding-up of Company (Voluntary Liquidation only), 6. Holding and Subsidiary Companies : Preparation of Consolidated Balance Sheet and Statement of Profit & Loss, 7. Accounting of Non-trading Organisations/Institutions, 8. Insolvency Accounts, 9. Accounts of Banking Companies. This compact and student-friendly book presents the fundamental concepts of accounting. It brilliantly combines two areas of accounting—financial accounting and corporate accounting. While the initial and middle chapters give a clear analysis of financial accounting, the remaining chapters provide a succinct account of corporate accounting. The chapters on financial accounting discuss in detail the concepts of accounting and accounting standards, the process and technique of accounting, source documents and vouchers for recording of transactions. Besides, they deal with the rules of debit and credit, and journal entry and preparation of trial balance as well as errors and their rectification. Finally, these chapters cover the concept and causes of depreciation and methods of recording and providing depreciation, the adjustment required to prepare the final accounts of a trader including the accounting concepts of income and its measurements, and the meaning, objectives and methods of valuation of inventories. Chapters on corporate accounting discuss in detail the issue of shares, forfeiture and reissue of forfeited shares, and issue and redemption of debentures. In addition, they show

how the final accounts of a company are prepared as per Schedule VI of the Indian Companies Act, 1956. This well-organized and student-friendly book is intended as a text for the undergraduate students of management (BBA). Besides, anyone who wishes to know about the fundamentals of financial and corporate accounting will find the book extremely useful. Key Features Provides 400 solved problems to illustrate the concepts discussed. Includes 300 unsolved problems for practice. Contains a variety of end-of-chapter questions. The Fourth Edition of this text, which is a thoroughly revised and enlarged version of Financial Accounting, 3rd ed., by the first author, gives a clear analysis of the fundamental concepts of financial accounting. Organized into 15 chapters, the book begins with a discussion on the objectives of accounting and accounting information as well as the theory base of accounting and accounting standards. Then it goes on to give a detailed discussion on various source documents and vouchers required for recording transactions. Besides, the book describes what are subsidiary books of business such as cash book and bills payable book as also the techniques of preparing trial balance, final accounts, accounts of non-trading organizations, accounts from incomplete records, consignment accounts and joint venture accounts. Finally, the book covers hire purchase system, branch accounts, and dissolution of a partnership firm. This well-organized and student-friendly book is intended as a text for undergraduate students of commerce (B.Com. Programme/B.Com. Pass) in universities across India. In addition, it would be useful for professionals pursuing CA, ICWA and CS courses. KEY FEATURES l Includes 300 worked-out examples to illustrate the concepts discussed. l Provides 250 unsolved problems in a graded manner for the benefit of students. l Contains a variety of end of chapter questions. 1. Accounting Equation, 2. Rules of

Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry–Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System. According to the New Syllabus of Ranchi University University, Ranchi, for BBA Semester - I. 1.Accounting Principles : Concepts and Conventions, 2 .Double Entry System (Rules of Debit and Credit), 3 .Recording of Transactions : Journal, Ledger and Trial Balance, 4. Rectification of Errors, 5. Sub-Division of Journal : Subsidiary Books [(i) Cash Book, (ii) Other Subsidiary Books], 6. Final Accounts–With Adjustments, 7. Depreciation, 8. Issue, Forfeiture and Reissue of Shares , 9. Issue and Redemption of Preference Shares, 10. Issue of Debentures, 11. Redemption of Debentures, 12. Hire Purchase System , 13. Instalment Payment System, 14.Accounting of Non-Trading Organisations/Institutions, 15. Partnership Accounts–Basic Concepts and Final Accounts, 16. Preparation and Presentation of Financial Statements, 17. Analysis and Interpretation of Financial Statements, 18. Ratio Analysis. Many businesses, usually small, sole traders or small limited companies, often find the task of keeping books and accounts daunting. The process of keeping accurate records which are acceptable to Her Majesty's Revenue and Customs, without the use of an accountant can and does often lead to problems. This third edition of the concise guide will prove invaluable for all those in business. The reader should find the process of bookkeeping and

preparation of accounts made that much easier. No prior knowledge of accountancy or bookkeeping in general is assumed. 1. Final Accounts of Companies, 2. Managerial Remuneration, 3. Disposal of Profits, 4. Profit or Loss Prior to and After Incorporation, 5. Valuation of Goodwill, 6. Valuation of Shares, 7. Accounts of Public Utility Companies (Electricity Company), 8. Consolidated Balance Sheet of Holding Companies/ Parent Companies (With AS-21), 9. Liquidation of Company (Voluntary Liquidation Only), 10. Accounting for Amalgamation of Companies As Per A.S. 14 (ICAI), 11. Internal Reconstruction, 12. Accounts of Banking Companies, 13. Annual Accounts of Life Insurance Companies, 14. Accounts of General Insurance Companies, 15. Insurance Claim, 16. Issue of Rights, Bonus Shares and Buy Back of Shares. 1.Accounting–Meaning and Scope, 2. Accounting Principles : Basic Concepts and Conventions, 3 Accounting Standards, 4. Double Entry System (Rules of Debit and Credit), 5 .Recording of Transactions : Journal, Ledger and Trial Balance, 6. Rectification of Errors, 7. Sub-Division of Journal : Subsidiary Books(i) Cash Book, (ii) Other Subsidiary Books, 8. Capital and Revenue, 9.Accounting Concept of Income, 10. Final Accounts–with Adjustments, 11. Insolvency Accounts, 12. Branch Accounting, 13. Hire Purchase System, 14. Instalment Payment System, 15.Royalty Accounts. Departmental Accounts Double Accounts System Accounts of Banking Companies Accounts of General Insurance Companies Annual Accounts of life Insurance Companies Insurance Claims Voyage Accounts Accounting for Packages Empties and Containers. SOLUTIONS TO PROBLEMS ADVANCED ACCOUNTS VOLUME II The 14th Revised Edition of the book "Corporate Accounting" includes the provision of the Companies Act, 2013, SEBI rules and regulations and Accounting Standards, wherever applicable. The whole book has been updated and corrections made wherever required. Theory and

accounting treatment has been revised as per Accounting Standards – 4 (Revised) and Companies (Amendment) Act, 2019. Each aspect of a chapter has been discussed in detail in order to meet the requirements of the syllabus prescribed by different universities and professional institutes. Salient Features of the Book

The following features are worth nothing in the present text:

- The illustrations and assignment material has been made to conform to the requirements of Schedule III of the Companies Act, 2013. The relevant problems/ solutions has also been revised.
- The revised revision of Paragraph 14 of Accounting Standards – 4 concerning Financial Statements regarding Proposed final dividend has been incorporated at relevant pages and the illustrations amended accordingly.
- The relevant provisions of Ind AS – 7: Statements of Cash Flows dealing with Bank Overdraft and Proposed Dividend have also been taken care of in this book.
- In the chapter of Redemption of Debentures, the treatment of interest on Debenture Redemption Funds Investments or Profit (or Loss) on the sale of DRFI have been also summerised in the chapter.
- All chapters have been revised and udapted. Problem of each chapter have been suitably graded and edited to include questions of topical interest. We are confident that the book in its revised form will be more useful for B.Com (Pass and Hons.), M.Com, M.B.A., C.A., I.P.C.E, C.A.(Final), I.C.M.A. (Stage II) and Company Secretaries (Executive Programme) Examinations.

Is this the right book for me?

Basic Accounting is a complete, step-by-step course in elementary accounting. Giving clear and concise explanations of accounting principles and practice including PAYE, cashflow statements, accounting for share capital, accounting standards and non-financial reporting, it is perfect for the newcomer to basic accounting, the first- level accounting student or anybody needing to brush up their accounting skills. No

prior knowledge of bookkeeping or accounting is assumed. Clear explanations, diagrams and worked examples enable you to master the basic principles then apply them to practical examples to consolidate and test your knowledge. Basic Accounting includes: Chapter 1: Introduction Chapter 2: Source documents Chapter 3: The ledger system Chapter 4: Balancing the cash book Chapter 5: Double entry theory and practice Chapter 6: The trial balance Chapter 7: Gross profit and stock Chapter 8: Trading and profit and loss and accounts Chapter 9: The balance sheet Chapter 10: Illustrative example Chapter 11: Cash and bank transactions Chapter 12: Bank reconciliation Chapter 13: The petty cash book Chapter 14: Credit transactions and suppliers' accounts Chapter 15: The accounts of credit customers Chapter 16: Purchases and sales returns Chapter 17: VAT and PAYE Chapter 18: Classification of ledger accounts Chapter 19: Final accounts of a sole trader Chapter 20: Interpretation of accounts Chapter 21: Cash flow statements Chapter 22: Capital and revenue expenditure Chapter 23: The genera; journal Chapter 24: Depreciation of fixed assets Chapter 25: Bad debts and provision for bad debts Chapter 26: Year-end adjustments Chapter 27: Incomplete records and single entry Chapter 28: Non-trading concerns and club accounts Chapter 29: Control Accounts Chapter 30: Partnership accounts Chapter 31: Accounting for management Chapter 32: Costs of production and manufacturing accounts Chapter 33: Introduction to limited companies Chapter 34: Accounting for share capital Chapter 35: The final accounts of a limited company Chapter 36: Accounting standards Chapter 37: Non-financial reporting Chapter 38: Computerized accounting Learn effortlessly with easy-to-read page design and interactive features: Not got much time? One, five and ten-minute introductions to key principles to get you started. Author insights Lots of

instant help with common problems and quick tips for success, based on the authors' many years of experience. Test yourself Tests in the book and online to keep track of your progress. Extend your knowledge Extra online articles to give you a richer understanding of accounting. Try this Innovative exercises illustrate what you've learnt and how to use it.

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