

Question Papers And Memos Financial Accounting

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this book contains the full text of five of the six statements of financial accounting concepts issued to date unlike a statement of financial accounting standards concepts statements do not establish generally accepted accounting principles

double entry book keeping system is the scientific accounting system of recording the accounting transactions in the books of the organisations across the world in double entry book keeping all the accounting transactions are first recorded in the primary and subsidiary books such as journal proper purchase register book purchase return register book sales register book sales return register book etc

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firms bank reconciliation statement distinction between capital and revenue items depreciation methods and accounting including as 6 accounts of non trading concerns including hospital and educational institutions accounts relating to partnership admission retirement and death of a partner dissolution of partnership amalgamation of firms sale of firm to a company gradual realisation of assets and piece meal distribution

1 cost accounting meaning nature scope and importance 2 cost concepts elements and classification 3 materials control and valuation 4 labour cost control 5 expenses overhead 6 overheads collection allocation apportionment and absorption including machine hour rate 7 single or unit or output costing 8 calculation of quotation estimates or tender price 9 job batch and contract costing 10 operating costing 11 process costing 12 reconciliation of cost and financial accounts 13 marginal costing and break even analysis 14 standard costing data 18 graphic presentation of data appendix log antilog table

this collection of notes and readings on financial accounting is best used as a core text in the theory course or as a supplement to an intermediate course or an advanced accounting course the goal of this book is to provide insight into concepts issues and controversies which underlie accounting standards and practices

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