

PAPER V: FINANCIAL ACCOUNTING

CHAPTER:

1. NATURE OF ACCOUNTING THEORY- Development of Accounting Practice.
2. MEANING AND PRINCIPLES OF DOUBLE ENTRY SYSTEM OF ACCOUNTING- Recording of Business Transactions.
3. SUBSIDIARY BOOKS-Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Cash Book, Preparation of Bank Reconciliation Statement.
4. LEDGER ACCOUNTS- Balancing Of Ledger Accounts, Trial Balance.
5. TRADING, PROFIT AND LOSS ACCOUNT AND BALANCE SHEET, Preparation of Final Accounts with Adjustments.
6. PARTNERSHIP ACCOUNTS- Preparation of Partners Capital Accounts-Admission, Retirement, Death and Dissolution.
7. ACCOUNTS FROM INCOMPLETE RECORDS-Conversion of Single Entry into Double Entry.
8. DEPRECIATION- Definition, Rationale And Causes, Methods Of Charging Depreciation.
9. BRANCH AND DEPARTMENTAL ACCOUNTS- Including Inter-Departmental Transfers.
10. CONSIGNMENT and Joint Ventures(Theory Only).

BOOKS FOR STUDY AND REFERENCE

1. R.L.GUPTA AND RADHASWAMY -ADVANCED ACCOUNTING- VOL I
2. B S RAMAN - ACCOUNTANCY PART I & II
3. S.P.JAIN & NARANG - FUNDAMENTALS OF ACCOUNTING
4. SHUKLA & GREWAL - ADVANCED ACCOUNTS
5. CHAKRABORTHY H - ADVANCED ACCOUNTING