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the book has been designed as per the syllabus prescribed by the university of madras for paper on financial accounting effective 2020 21 for b com degree first and second semesters core course b com a f b com cs b com bm b com mm b com ca b com ism

part a accounting for not for profit organisations and partnership firms 1 accounting for not for profit organisations 2 accounting for partnership firms fundamentals 3 goodwill meaning nature factors affecting and methods of valuation 4 reconstitution of partnership change in profit sharing ratio among the existing partners 5 admission of a partner 6 retirement of a partner 7 death of a partner 8 dissolution of partnership firm 9 company general introduction 10 accounting for share capital share and share capital 11 accounting for share capital issue of shares 12 forfeiture and re issue of shares 13 issue of debentures 14 redemption of debentures part b company accounts and financial statements analysis 15 financial statements of a company balance sheet and statement of profit and loss 16 analysis of financial statements 17 tools for financial statement analysis comparative statements 18 common size statements 19 accounting ratios 20 cash flow statement or part b computer in accounting 1 introduction to computer and accounting information system ais 2 overview of computerised accounting 3 database management system 4 electronic spreadsheet project work examination paper

devoted to publishing high quality research and cases focusing on professional responsibilities of accountants this volume explores topics such as whistleblowing sustainability reporting and ethical tax standards

artificial intelligence ai and big data based applications in accounting and auditing have become pervasive in recent years however research on the societal implications of the widespread and partly unregulated use of ai and big data in several industries remains scarce despite salient and competing utopian and dystopian narratives this book focuses on the transformation of accounting and auditing based on ai and big data it not only provides a thorough and critical overview of the status quo and the reports surrounding these technologies but it also presents a future outlook on the ethical and normative

implications concerning opportunities risks and limits the book discusses topics such as future human machine collaboration cybernetic approaches to decision making and ethical guidelines for good corporate governance of ai based algorithms and big data in accounting and auditing it clarifies the issues surrounding the digital transformation in this arena delineates its boundaries and highlights the essential issues and debates within and concerning this rapidly developing field the authors develop a range of analytic approaches to the subject both appreciative and sceptical and synthesise new theoretical constructs that make better sense of human machine collaborations in accounting and auditing this book offers academics a variety of new research and theory building on digital accounting and auditing from and for accounting and auditing scholars economists organisations and management academics and political and philosophical thinkers also as a landmark work in a new area of current policy interest it will engage regulators and policy makers reflective practitioners and media commentators through its authoritative contributions editorial framing and discussion and sector studies and cases

as researchers reveal the increasing complexities of accounting practices in emerging economies there is a growing need for an overview of the topic the routledge companion to accounting in emerging economies is a prestige work offering an introduction to current scholarship in the field with indications of future directions for enhancing the contribution to knowledge with regional coverage of key emerging economies such as brazil russia india and china the team of contributors analyse issues in accounting in detail while shedding light on the role of the accounting profession in providing accountability and governance across the developing world each chapter is headed up by an internationally recognised author who is a leading expert in designing and implementing research approaches to the topic within the team of authors some are experienced senior contributors while others are developing new avenues of exploration on the basis of high quality doctoral study this range of author experience has been deliberately chosen to allow the reader to envisage working in such a team while growing in confidence this unique reference offers a comprehensive guide to advanced students academics practitioners and policy makers on the current state of and potential developments in accounting in developing economies globally this work will be of particular interest to students and researchers looking to identify topics in emerging economies academics and practitioners seeking convenient access to an unfamiliar area and established researchers seeking a single repository on the current state of knowledge current debates and relevant literature

introduction to accountancy

keeping in pace with the changing accounting practices this revised edition of advanced accounts volume ii provides a contemporary and comprehensive presentation of accounting concepts and applications

unit i financial accounting 1 nature and scope of accounting 2 accounting principles 3 indian and international accounting standards 4 accounting mechanism double entry system 5 preparation of journal entries ledger and trial balance 6 goods and service tax g s t 7 sub division of journal subsidiary books i cash book ii other subsidiary books 8 preparation of final accounts 9 capital and revenue 10 measurement of business income 11 revenue recognition including as 9 12 valuation of inventory stock 13 depreciation 14 branch account 15 accounting of non trading or not for profit organisations institutions computerised accounting 1 accounting 2 introduction to computer and accounting information system ias 3 computerised accounting system appendix multiple choice question with answers

the objective of the textbook is basic treatment of main principles of financial accounting the standard set for the book is complete clarity for beginners and such simplicity of exposition to make the text practically the best one the present book aims to meet in full measure the requirement of students preparing for various commerce courses opting for financial accounting in indian universities and professional courses the latest syllabus of various professional courses like ca cma cs bba mba etc is covered in the book syllabus of b com m com of various indian universities unified and cbcs have been taken into consideration

despite the progress made so far the links between environmental social and governance esg sustainability pillars remain underexplored particularly in the context of firms investing in hydrogen for decarbonization in essence hydrogen is a lynchpin connecting engineering ingenuity economic viability and strategic business decisions its multifaceted role underscores its significance in addressing contemporary challenges driving innovation and shaping a sustainable future through the accounting system this book unravels the complexities of carbon control practices offering insights into financial operational and sustainable dimensions from the challenges of sustainability transitions and technology adoption to utilize renewable resources and disclosing

decarbonization practices the book explores the critical role of accounting tools and international regulatory frameworks like the united nations 2030 agenda the european union green deal and paris agreement as organizational collective responsibility in shaping a sustainable future by incorporating stakeholder stewardship legitimacy institutional resource dependency theories the book bridges gaps in academic research and offers a fresh perspective on decarbonization in the hydrogen sector the qualitative methodology provides a unified vision from strategies to implementation guiding companies toward the contribution of the carbon neutrality goal in the hydrogen economy while ensuring accountability for their actions conduct and sustainability reporting

the present book aims to meet in full measure the requirement of b com students opting for financial accounting as a textbook the objective of the textbook is a basic treatment of the main principles of financial accounting the standard set for the book is complete clarity for beginners and such simplicity of exposition to make the text practically the best one it is for this purpose that a maximum range of examples and illustrations about 320 form the part of the textbook salient features 1 most comprehensive coverage of subject matter all topics under the syllabus have been explained in detail 2 most authentic and elaborate presentation of subject matter in simple and lucid style with a very large numbers of examples and illustrations about 320 3 at the beginning of each chapter an outline of chapter is given important aspects of the chapters are given at the end of the chapter 4 in each chapter objective and multiple choice questions are given in large number at the end of each chapter assignments containing theoretical and numerical questions are also given for practice and revision 5 the book also contains gst accounting as an appendix of chapter 2 6 the book covers latest changes and amendments in the law it is based on accounting standard as and indian accounting standard ind as

the book has been primarily designed for the students of c a foundation course for the subject principles and practice of accounting it has been revised and remodelled according to the newly introduced c a foundation course and hence the subject matter has been thoroughly revised enlarged and updated the book provides conceptual knowledge and understanding of various principles and systems of accounting and their practical application in different sets of business transactions

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for ca cs icwa mba bba cfa and unified syllabus of ugc for b com and m com has been taken into consideration a large number of new problems set in latest examinations have been included almost all chapters have been revised updated and re arranged

financial accounting provides a comprehensive coverage to course requirements of students appearing in the paper financial accounting at bcom bcom hons examinations of different indian universities and foundation examination ns of the institute of company secretaries of india the book is divided into four sections section i explains the fundamental principles necessary for understanding the subject it covers the entire accounting cycle from recording of financial transactions to the preparation of final accounts section ii deals with accounting problems related to certain specific types of business transactions section iii deals with partnership accounts section iv provides suggested answers to recent examinations questions

the nineteenth edition of this authoritative text continues the legacy of its earlier editions and provides a comprehensive coverage of many advanced accounting topics detailed fundamentals provide a natural grounding and help in gaining accounting skills and knowledge the book is aimed at ca cs and other professional courses such as cpt pcc icwa and others the book could be used to great advantage by students of b com hons and accounting professionals

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