

UNIT-II

Accounting Cycle: Identification of Financial Transactions; Source Documents, Accounting Rules, Journalizing, Ledger, Posting of transactions to Ledger. Preparation of Trail Balance. Depreciation and its Methods.

(Knowledge, Comprehension and Skill)

UNIT-III

Preparation of Financial Statements, Trading Account, Profit and Loss Account & Balance Sheet.

(Knowledge, Comprehension and Skill)

Suggested Readings:

- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- A. K. Bhattacharyya, Financial Accounting for Business Managers, Prentice-Hall, New Delhi.
- S. A. Mccrary, Mastering Financial Accounting Essentials: The Critical Nuts & Bolts, John Wiley & Sons, Inc. New Jersey.
- J. J. Lerner, Bookkeeping & Accounting, McGrawhill, New York.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
- R.L. Gupta and V. K. Gupta, Principles and Practice of Accountancy Sultan Chand and Sons, New Delhi.
- J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.

Note: Latest edition of text books may be used

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