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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 this book contains the solutions to problems in the main introduction to financial accounting textbook this text is intended for a first course in introductory financial accounting it was updated to reflect current international financial reporting standards ifrs for example it reflects the recent change in ias38 para 98 allowing the use of multiple methods in amortizing intangible assets it focuses on core introductory financial accounting topics that match pre requisite requirements for students advancing to intermediate financial accounting excluded are advanced topics that are covered in intermediate financial accounting such as leases and bond amortization the text takes a corporate approach vs beginning with a sole proprietorship emphasis and then converting to a corporate approach this consistency throughout the book reduces confusion for the introductory student

- 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
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- 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
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- 20 gradual realisation of assets and piecemeal distribution
- 21 sale of partnership firm conversion into company
- 22 depreciation
- 23 provisions reserves and funds
- 24 sectional and self balancing ledgers
- 25 accounting of non trading or not for profit organisations institutions
- 26 consignment accounting
- 27 departmental accounting double account system
- 28 accounts of banking companies
- 29 accounts of general insurance

companies annual accounts of life insurance companies voyage accounts
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and reporting cycle current assets long term assets debt equity and cash flows
this material is typically covered in introductory accounting courses and is
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departmental accounting 3 consignment accounting 4 joint venture accounting 5
depreciation 6 insolvency accounting 7 accounting from incomplete records 1
accounting meaning and scope 2 accounting principles basic concepts and
conventions 3 accounting standards in india 4 double entry system rules of debit
and credit 5 sub division of journal subsidiary books 6 accounting process
recording of business transactions journal 7 ledger including rules of posting 8
trial balance 9 capital and revenue 10 final accounts with adjustment 11
rectification of errors 12 accounting of non trading or not for profit organisations
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