



# Contents

	PAGE
<b>Preface</b>	I-5
<b>Chapter 1</b> ◆ INTRODUCTION TO ACCOUNTING	1.1
<b>Chapter 2</b> ◆ BASIC TERMS USED IN FINANCIAL ACCOUNTING	2.1
<b>Chapter 3</b> ◆ CAPITAL AND REVENUE ITEMS	3.1
<b>Chapter 4</b> ◆ MEASUREMENT, VALUATION AND ACCOUNTING ESTIMATES	4.1
<b>Chapter 5</b> ◆ SOURCE DOCUMENTS IN ACCOUNTING	5.1
<b>Chapter 6</b> ◆ THEORY BASE OF ACCOUNTING	6.1
<b>Chapter 7</b> ◆ DOUBLE ENTRY SYSTEM & ACCOUNTING EQUATION	7.1
<b>Chapter 8</b> ◆ JOURNAL & LEDGER	8.1
<b>Chapter 9</b> ◆ TRIAL BALANCE	9.1
<b>Chapter 10</b> ◆ SUBSIDIARY BOOKS	10.1
<b>Chapter 11</b> ◆ RECONCILIATION STATEMENTS	11.1
<b>Chapter 12</b> ◆ RECTIFICATION OF ERRORS	12.1
<b>Chapter 13</b> ◆ FINAL ACCOUNTS OF SOLE TRADER (WITH APPLICATION OF ACCOUNTING STANDARDS)	13.1
<b>Chapter 14</b> ◆ SINGLE ENTRY SYSTEM	14.1

	PAGE
<b>Chapter 15</b>	
◆ FINAL ACCOUNTS OF NPO	<i>15.1</i>
<b>Chapter 16</b>	
◆ FINANCIAL STATEMENTS OF FIRMS, LLP & CO-OPERATIVE SOCIETIES	<i>16.1</i>
<b>Chapter 17</b>	
◆ IFRS	<i>17.1</i>
<b>Chapter 18</b>	
◆ ACCOUNTING STANDARDS	<i>18.1</i>
<b>Chapter 19</b>	
◆ FINAL ACCOUNTS OF COMPANIES (AS PER DIVISION I OF SCHEDULE III)	<i>19.1</i>
<b>Chapter 20</b>	
◆ CASH FLOW STATEMENT	<i>20.1</i>

TAXMANN