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## Financial Accounting, 5th Edition

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# FINANCIAL ACCOUNTING

For BCom, CA, CS and ICWA (Foundation) Courses

FIFTH EDITION



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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.