

## 1.11

### BASES OF ACCOUNTING

#### **Accrual Basis of Accounting (Contd...)**

##### ***Revenue Recognition Concept***

Accounting rule that revenue should be recorded only when the

- (1) revenue generation process has been substantially completed, and
- (2) an exchange has taken place. It is a restatement of the old maxim: "Don't count your chickens until they are hatched."

# Paper 1 Fundamentals Of Accounting

**Gupta M.P. & Agarwal B.M.**



## **Paper 1 Fundamentals Of Accounting:**

**Financial accounting fundamentals; stage 1, paper 1**, 1998 *Fundamental Accounting Principles* William W. Pyle, 1980 **CBSE Class 12 Accountancy Handbook - MINDMAPS, Solved Papers, Objective Question Bank & Practice Papers** Disha Experts, 2019-09-25 *Tulsian's Financial Accounting: As per the latest curriculum on directives of National Education Policy 2020* CA & Dr. P C Tulsian, Tushar Tulsian & CA Bharat Tulsian, This book has been primarily designed to meet the needs of B Com students under the recommended National Education Policy 2020 NEP 2020 for the subject Financial Accounting The book acquaints the students with basic concepts of accounting accounting processes accounting income accounting principles policies Topics like revenue recognition as per AS 9 accounting for property plant and equipment as per AS 10 accounting for intangible assets as per AS 26 valuation of inventory as per AS 2 accounting for leases as per AS 19 Accounting for branches and departments preparation of financial statements have been discussed in detail in the simplest language meant to serve beginners This book has been written in simple and lucid manner covering all the important equations formulae figures and practical steps in a systematic manner to aid students learning Based on the author's proven approach teach yourself style the book is replete with numerous illustrations exhibits and easy retention of concepts *Grewal's Accountancy (For CA Foundation)*, 6e Gupta M.P. & Agarwal B.M., 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 **Fundamental Accounting Principles** Kermit D. Larson, 2005 *Educational Advisory Manual* United States. War Department. Information and Education Division, 1945 **Key to Unlock CA-CPT Entrance (Combo with 9789383746552)** Tulsian P.C. & Tulsian Bharat, Section A Fundamentals Of Accounting Section B Mercantile Law Section D Quantitative Aptitude Statistics Section D 1 Quantitative Aptitude Mathematics **Fundamental Accounting** George Monroe Brett, 1928 [Arihant CBSE Term 1 Accountancy Sample Papers Questions for Class 12 MCQ Books for 2021 \(As Per CBSE Sample Papers issued on 2 Sep 2021\)](#) Richa Makkar, 2021-10-12 This year has witness major changes in the field of academics where CBSE's reduced syllabus was a pleasant surprise while the introduction of 2 Term exam pattern was little uncertain for students parents and teachers as well Now more than ever the Sample Papers have become paramount importance of subjects with the recent changes prescribed by the board Give final punch to preparation for CBSE Term 1 examination with the all new edition of Sample Question Papers that is designed as per CBSE Sample Paper that are issued on 02 Sept 2021 for 2021-22 academic session Encouraging with the motto of Keep Practicing Keep Scoring here's presenting Sample Question Paper Applied Accountancy for Class 12th that consists of 10 Sample Papers along with OMR Sheet for quick revision of topics 2 One Day Revision

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