

Tamil Nadu State Council for Higher Education (TANSCHÉ) Syllabus
For B.Com. (General) & B.Com. (Accounting & Finance)

FINANCIAL ACCOUNTING – I

R.L. GUPTA • V.K. GUPTA



Sultan Chand & Sons

FINANCIAL ACCOUNTING – I

[For B.Com. (General) B.Com (Accounting and Finance)

as per

Tamil Nadu State Council for Higher Education (TANSCHÉ) Syllabus]

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Preface

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To the First Edition.

We are pleased to present *Financial Accounting – I*, a comprehensive textbook specially designed for the First Semester students of Bachelor of Commerce (General) and Bachelor of Commerce in Accounting and Finance, in alignment with the syllabus prescribed by the Tamil Nadu State Council for Higher Education (TANSCHÉ). This book serves as a foundational resource that introduces students to the core principle and practice of financial accounting, laying the groundwork for their academic and professional success in the field of commerce.

The content is structured into five well-organized units that cover a broad spectrum of fundamental accounting topics. Each chapter has been developed with clarity and precision to ensure ease of understanding and practical relevance.

- **Unit I – Fundamentals of Financial Accounting**

Introduces the nature and purpose of accounting, along with core concepts such as accounting principles, the accounting process, rectification of errors, and the preparation of bank reconciliation statements.

- **Unit II – Final Accounts**

Focuses on the preparation of final accounts of sole trading concerns, equipping students with essential skills for financial reporting.

- **Unit II – Depreciation and Bills of Exchange**

Cover critical topics such as depreciation accounting, accounting for bills of exchange, and reserves and provisions, which are vital for assessing asset value and managing liabilities.

- **Unit IV – Accounting from Incomplete Records**

Explains the single entry system, helping students understand how to derive financial results even when complete records are not available.

- **Unit V – Royalty and Insurance Claims**

Deals with the accounting treatment for royal accounts and fire insurance claims, including claims related to loss of stock and profit, thus introducing students to special business situations.

This book is enriched with more than 280 solved examples and illustrations, providing step-by-step guidance through complex accounting procedures. To support a strong conceptual base and exam readiness, it also includes 126 theory questions and 235 practical questions, offering a balanced mix of learning and practice. Additionally, over 300 objective-type questions are incorporated to facilitate revision and enhance students' analytical and assessment skills. The content is presented in a student-friendly format that emphasises clarity, relevance, and application, making it an ideal tool for both classroom instruction and self-study.

We sincerely hope that this book will serve as a reliable and effective learning companion, fostering confidence and competence in financial accounting among students.

Editorial Team
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Syllabus



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Tamil Nadu State Council for Higher Education (TANSCHÉ) Financial Accounting – I

Unit – I: Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal, Ledger Accounts – Subsidiary Books – Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement – Need and Preparation

Unit – II: Final Accounts

Final Accounts of Sole Trading Concern – Capital and Revenue, Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit – III: Depreciation and Bills of Exchange

Depreciation – Meaning – Objectives – Accounting Treatments-Types – Straight Line Method – Diminishing Balance Method – Conversion method.

Units of Production Method – Cost Model *vs* Revaluation

Bills of Exchange – Definition – Specimens – Discount of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under Rebate

Unit – IV: Accounting from Incomplete Records – Single Entry System

Incomplete Record – Meaning and Features – Limitations – Difference between Incomplete Record and Double Entry System-Methods of Calculation of Profit – Statement of Affairs Method – Preparation of Final Statements by Conversion Method.

Unit – V: Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims – Calculation of Claim Amount – Average Clause (Loss of Stock only)

Contents

C

Unit I : Fundamentals of Financial Accounting

1. Accounting : Introduction	3 – 14
1. Need for Accounting	4
2. Definition of Accounting	5
3. Objectives of Accounting	6
4. Branches of Accounting	7
4.1. Financial Accounting	7
4.2. Cost Accounting	7
4.3. Management Accounting	7
5. Book-Keeping <i>vs.</i> Accounting	8
6. Functions of Accounting	8
7. Advantages of Accounting	8
8. Limitations of Accounting	9
9. Groups Interested in Accounting Information	10
10. Role Of Computers in Accounting	11
11. Important Terms	11
<i>Summary</i>	13
<i>Assignments</i>	13
<i>Test Your Understanding</i>	13
<i>Theoretical Questions</i>	14
2. Accounting Concepts and Conventions	15 – 27
1. Accounting Concepts	16
1.1 Introduction and Meaning	16
2. Basic Concepts	17
2.1. Business Entity Concept	17
2.2. Dual Aspect Concept	17
2.3. Going Concern Concept	18
2.4. Accounting Period Concept	19
2.5. Money Measurement Concept	19
2.6. Cost Concept	20
2.7. Periodic Matching of Cost and Revenue Concept (or Matching Concept)	20
2.8. Realisation Concept	22
2.9. The Accrual Concept	22

3. Accounting Conventions	22
3.1. Convention of Disclosure	23
3.2. Convention of Materiality	23
3.3. Convention of Consistency	23
3.4. Convention of Conservatism	24
<i>Summary</i>	25
<i>Assignments</i>	25
<i>Test Your Understanding</i>	25
<i>Theoretical Questions</i>	27
3. Basic Accounting Process	29 – 99
<i>Unit I : Accounting Equation</i>	31
1. Source Documents: Meaning And Nature	31
2. Accounting Equation	31
2.1. Other Forms of Relationship	33
3. Illustrations	34
<i>Summary</i>	35
<i>Assignments</i>	36
<i>Test Your Understanding</i>	36
<i>Theoretical Questions</i>	37
<i>Numerical Questions</i>	37
<i>Unit II : Rules of Debit and Credit — Journal & Ledger</i>	38
1. Account	38
2. Classification of Accounts	38
2.1. Personal Account	39
2.2. Real Accounts	40
2.3. Nominal Accounts	40
3. Rules of Double Entry or Rules of Debit and Credit	41
4. Significance of Debit and Credit in Accounts	42
5. Double Entry <i>vs.</i> Single Entry Book-Keeping	44
5.1. Double Entry System and Single Entry System — Distinction	45
6. Journal	45
6.1. Meaning	45
6.2. The Ruling of General Journal	46
6.3. Recording in General Journal	46
7. Compound Journal Entry	48
8. Transactions Regarding Bad Debts	49
9. Ledger	51
9.1. What is a ledger?	51
9.2. What is Posting?	52
9.3. Relation between Journal and Ledger	52
9.4. Guiding Rules for Posting Transactions	52
10. Balancing the Account	54
11. Journal Entries from Accounts	56
<i>Summary</i>	57
<i>Assignments</i>	57
<i>Test Your Understanding</i>	57
<i>Theoretical Questions</i>	59
<i>Numerical Questions</i>	60
<i>Unit III : Recording of Cash Transactions</i>	62
1. Cash Book	62
1.1. Meaning	62
1.2. Advantages of a Cash Book	62

2. Types of Cash Book	62
2.1. Single Column Cash Book	62
2.2. Cash Book with Discount Column (or Two-Columnar Cash Book)	63
2.3. Three-columnar Cash Book (Cash Book with Cash, Bank and Discount Columns)	66
2.4. Petty Cash Book	70
<i>Summary</i>	73
<i>Assignments</i>	73
<i>Test Your Understanding</i>	73
<i>Theoretical Questions</i>	74
<i>Numerical Questions</i>	76
Unit IV : Recording of Non-Cash Transactions	78
1. Special Purpose Subsidiary Books	78
1.1. Meaning	78
1.2. Advantages	78
1.3. Sales Book	79
1.4. Purchases Book	81
1.5. Purchases Return Book	81
1.6. Sales Returns Book	82
2. General Journal or Journal Proper	85
2.1. Opening Entries	86
2.2. Adjustment Entries	87
2.3. Closing Entries	87
2.4. Correction Entries	87
2.5. Transfer Entries	87
2.6. Entries for Transactions of Infrequent Nature	88
<i>Summary</i>	89
<i>Assignments</i>	89
<i>Test Your Understanding</i>	89
<i>Theoretical Questions</i>	90
<i>Numerical Questions</i>	90
Unit V : Trial Balance	92
1. Trial Balance	92
1.1. Meaning	92
1.2. Main Characteristics and Uses of a Trial Balance	92
1.3. Objects of Preparing a Trial Balance	92
1.4. Limitations of a Trial Balance	92
1.5. Reasons for Disagreement of a Trial Balance	93
1.6. Errors Disclosed by Trial Balance	94
2. Preparation of A Trial Balance	94
<i>Summary</i>	98
<i>Assignments</i>	98
<i>Theoretical Questions</i>	98
<i>Numerical Questions</i>	98
4. Rectification of Errors	101 – 142
1. Type of Errors	102
1.1. Errors of Principle	102
1.2. Errors of Omission	103
1.3. Errors of Commission	103
1.4. Compensating Errors	105
2. Effect of Errors on Trial Balance	105

2.1. Errors which Affect the Trial Balance	105
2.2. Errors which do not Affect the Trial Balance	106
3. Rectification of Errors	106
3.1. Classification of Errors from Rectification Point of View	106
4. Suspense Account	115
4.1. Meaning	115
4.2. Difference in Trial Balance	116
4.3. Effect on Net Profit	117
5. Rectification of Errors in The Next Trading Period	129
<i>Summary</i>	132
<i>Assignments</i>	133
<i>Test Your Understanding</i>	133
<i>Theoretical Questions</i>	134
<i>Numerical Questions</i>	134
5. Bank Reconciliation Statement	143 – 179
1. Introduction	144
2. Bank Pass Book	144
2.1. Transactions between the Business Firm and the Bank	145
2.2. Distinction between Cash Book and Pass Book	145
3. Causes of Difference	146
4. Bank Reconciliation Statement	148
4.1. Meaning	148
4.2. Preparation of a Bank Reconciliation Statement	148
4.3. Forms of Problems	150
<i>Summary</i>	169
<i>Assignments</i>	169
<i>Test your Understanding</i>	169
<i>Theoretical Questions</i>	172
<i>Numerical Questions</i>	172
Unit II : Final Accounts	
6. Final Accounts of Sole Trading Concern	183 – 268
1. Introduction	184
2. Capital and Revenue Expenditure and Receipts	185
2.1. Capital Expenditure	185
2.2. Revenue Expenditure	186
2.3. Deferred Revenue Expenditure	187
2.4. Capital and Revenue Receipts	187
3. Final Accounts : Meaning	189
4. Preparation of Final Accounts	190
4.1. Trading Account	190
4.2. Profit and Loss Account	195
4.3. Manufacturing Account	200
4.4. Balance Sheet	205
4.5. Distinction between a Trial Balance and a Balance Sheet	212
5. Closing Entries	213
5.1. Principle of Closing Entry	213
6. Adjustment Entries	215
6.1. Meaning	215
6.2. Adjustments	215

7. Limitations of Final Accounts	241
8. Provisions	242
8.1. Meaning	242
8.2. Expense Out of Provision	243
<i>Summary</i>	245
<i>Assignments</i>	246
<i>Test Your Understanding</i>	246
<i>Theoretical Questions</i>	248
<i>Short Questions</i>	249
<i>Numerical Questions</i>	250

Unit III : Depreciation and Bills of Exchange

7. Depreciation Accounting	271 – 322
1. Introduction	272
2. Nature Of Fixed Assets	272
2.1. Categories of Fixed Assets	272
3. Depreciation	273
3.1. Meaning	273
3.2. Depreciation, Depletion and Amortization	274
3.3. Depreciation <i>vs.</i> Maintenance	274
3.4. Objectives of Providing Depreciation	275
3.5. Causes of Depreciation	275
4. Depreciation Accounting	277
4.1. Factors in Measurement of Depreciation	278
4.2. Methods of Recording Depreciation	279
5. Methods of Calculating The Periodic Depreciation Charge	283
5.1. Straight Line Method or Fixed Instalment Method	283
5.2. Declining Charge Method or Fixed Percentage on Declining Base Method, or Written Down Value Method or Diminishing Balance Method	291
5.3. Difference between Fixed Instalment Method and Diminishing Balance Method	301
6. Change of Method	301
<i>Summary</i>	315
<i>Assignments</i>	316
<i>Test Your Understanding</i>	316
<i>Theoretical Questions</i>	317
<i>Numerical Questions</i>	317
8. Accounting for Bills of Exchange	323 – 384
1. Introduction	324
1.1. Bill of Exchange	324
2. Promissory Notes	325
2.1. Specimen of a Promissory Note	325
2.2. Hundies	326
3. Negotiability	326
4. Days of Grace and Calculation of Date of Maturity	326
5. Distinction between Bills of Exchange and Promissory Notes	327
6. Distinction between Bills of Exchange and Cheques	328
7. Discounting of Bills	328
8. Record of Bills of Exchange and Promissory Notes	328

8.1. In the Books of Drawer	328
8.2. Dishonour of Bill	329
8.3. Noting Charges	330
8.4. Renewal of a Bill	330
8.5. Books of the Acceptor	330
8.6. Dishonour of Bill Accepted	331
8.7. Renewal of Bill	332
8.8. Retiring of Bill	332
9. Insolvency	347
10. Bills Receivable Book and Bills Payable Book	352
10.1. Posting from B/R and B/P Books	353
11. Accommodation Bills	356
12. Summary	377
Assignments	378
Test your understanding	378
Theoretical Questions	382
Numerical Questions	382

9. Reserves and Provisions 385 – 395

1. Reserves	386
1.1. Meaning	386
2. Classification Of Reserves	386
2.1. Capital Reserve	386
2.2. Revenue Reserve	387
3. Provisions	392
3.1. Meaning	392
3.2. Distinction between Provision and Reserve	393
Summary	394
Assignments	394
Test your understanding	394
Theoretical Questions	394

Unit IV : Accounting from Incomplete Record – Single Entry System

10. Single Entry System (Accounting from Incomplete Record) 399 – 443

1. Definition	400
2. Salient Features	400
3. Defects or Limitations of Single Entry System	400
4. Distinction between Double Entry System and Single Entry System	401
5. Methods of Ascertaining Profits	401
5.1. Increase in Net Worth Method or Statement of Affairs Method	402
5.2. Conversion Method	410
Summary	434
Assignments	434
Test Your Understanding	434
Theoretical Questions	435
Numerical Questions	436

Unit V : Royalty and Insurance Claims

11. Royalty Accounts 447 – 516

1. Meaning of Royalty	448
-----------------------	-----

1.1. Definitions	448
1.2. Royalty Recognised as Revenue (Ind AS – 18)	448
2. Important Terms Related to Royalty	448
2.1. Conditions for the Recoupment of Short Workings	449
3. Accounting in the Books of Lessee	449
4. Accounting in the Books of Landlord	451
5. Some Important Problems Regarding Royalty	463
5.1. Some Other Conditions Regarding Recovery of Short Working	478
5.2. Short Working Reserve Account	485
6. Sub-Lease	491
7. Patent Royalties	496
7.1. Patent Royalty Payable to Foreigners and Problems of Income Tax	501
8. Copyright Royalty	503
Summary	510
Assignments	511
Test your Understanding	511
Theoretical Questions	512
Numerical Questions	512

12. Fire Insurance Claims (Insurance Claims for Loss of Stock and Loss of Profit) 517 – 547

1. Introduction	518
1.1. Fire Insurance Claims—Meaning	518
1.2. Meaning of ‘Fire’	518
2. Types of Losses	518
2.1. Claim for Loss of Stock and Other Assets	518
2.2. Claim for Loss of Profit	534
2.3. Important Definitions	534
3. Procedure for Calculating Claim	535
3.1. Step 1. Calculation of Short Sales	535
3.2. Step 2. Calculation of Gross Profit	535
3.3. Step 3. Calculation of Rate of Gross Profit	536
3.4. Step 4. Calculation of Loss of Profit on Short Sales	537
3.5. Step 5. Increased Working Expenses	537
3.6. Step 6. Saving in Expenses	537
4. Effect of Average Clause	537
4.1. Step 1. Calculation of Sales of Preceding Twelve Months	538
4.2. Step 2. Calculation of Gross Profit on Sales of Preceding Twelve Months	538
4.3. Step 3. Calculation of Claim on Average Basis	538
Summary	541
Assignments	542
Test Your Understanding	542
Theoretical Questions	543
Numerical Questions	543

Snapshot of the Book

S

	<i>Pages</i>	<i>Examples</i>	<i>Illustrations</i>	<i>True and False</i>	<i>Fill in the Blanks</i>	<i>MCQs</i>	<i>Theoretical Questions</i>	<i>Numerical Questions</i>
I Fundamentals of Financial Accounting								
1. Accounting : Introduction	12			6	4		5	
2. Accounting Concepts and Conventions	14			6	10	11	7	
3. Basic Accounting Process	72		21	16	19	11	45	29
4. Rectification of Errors	42	32	30		5	4	12	34
5. Bank Reconciliation Statement	38		24		28	8	8	29
II Final Accounts								
6. Final Accounts of Sole Trading Concern	86		24	15	14	11	21	41
III Depreciation and Bills of Exchange								
7. Depreciation Accounting	62		33	3		6	7	29
8. Accounting for Bills of Exchange	62	8	32	5		45	2	13
9. Reserves and Provisions	12			10			6	
IV Accounting from Incomplete Record – Single Entry System								
10. Single Entry System (Accounting from Incomplete Record)	46		22	5	4	4	5	28
V Royalty and Insurance Claims								
11. Royalty Accounts	72	1	30	6	7	9	4	15
12. Fire Insurance Claims (Insurance Claims for Loss of Stock and Loss of Profit)	32	3	17	12		5	4	17
<i>Total</i>	548	44	233	84	91	114	126	235

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