

Basu And Das Cost Accounting

Microeconomics-I and Statistics is a comprehensive textbook that targets 1st semester undergraduate commerce students of Calcutta University and other allied universities of West Bengal. Developed as per the latest CBCS syllabus of University of Calcutta, the book is divided into three modules: Module I for Microeconomics, Module II for Statistics and Module III dedicated to model question papers. Written in a lucid manner, it conveys the essential concepts and tools needed to develop and nurture economic and statistical thinking.

The process by which government decision makers in India allocate funds among different departments, sectors and projects and how they determine the level of aggregate public expenditure is analyzed in this book. Anuradha Basu highlights the complexity of the budgetary process. The findings of this study throw new light on the observed expenditure trends in India and suggest ways in which governmental decision-making procedures can be improved.

Accounting is an Evolved Economic Institution summarizes accounting history over the past ten thousand years and can be used as a primer of accounting history.

Taxation-I is specifically curated to fulfill the needs of B.Com Honours 4th semester students of University of Calcutta. The purpose of the book is to make the

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students aware of various provisions of Income Tax Act, 1961 and help them analyse practical applications of these provisions. The provisions of different sections have been elucidated under different chapters in a lucid manner for the ease of understanding of students. This book will not merely be an addition to the already existing corpus in this field, but will also be able to create a unique identity due to its highlighting features. Salient Features: 1. Self-study textbook as it strictly adheres to the CBCS syllabus for Calcutta University effective 2017 2. In-depth coverage of the main topics such as Residential Status, Heads of Income, Assessment of Individuals, Set off and Carry Forward, Deductions as per Chapter VI A 3. Important points and notes in various chapters are given under the heading "Stress" 4. Solutions of relevant problems of B.Com (Hons.) examination and professional examinations of last 14 years 5. Model question papers based on new examination pattern 6. Latest Circulars, notification, amendments and Case Law (i.e. up to June 30, 2019) are included in this book

This compact and concise textbook, in its second edition, gives clear analyses of the principles and practices of management control systems being practised by the companies all over the world. Divided into seven sections, the book explains various approaches and designs of management control system. It then moves on to give a detailed

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description of key success variables as control indicators and explains goals, strategies and organization for adaptive control, divisional autonomy and responsibility. While describing the management tools and processes, the book explains in detail, the strategic planning and programming processes, budgeting and budgetary control, standard costing and variance analysis, transfer pricing, reward system and management control of operations. The new edition is thoroughly updated and a new chapter on Managerial Decision-Making is added to it. The chapter is added to demonstrate with examples how managerial decisions are taken by the organizations as a part of management control exercise by the application of marginal costing techniques. Primarily intended for the postgraduate students of management, the book can be equally beneficial for the commerce students, researchers, accounts professionals, and corporate policy and decision makers.

Financial Management, for 6th Semester B.Com (Hons and Gen), has been exclusively written as per the CBCS syllabus of University of Calcutta. The content of the book has been well-organized, structured in pointers and supplemented with adequate number of solved examples and practice questions. The author has taken special care to deeply emphasize core topics such as Cost of Capital, Capital Structure Theories, Working Capital

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Management and Capital Expenditure Decisions along with highlighting the relevant mathematical aspect. Key Features: 1. Well-defined chapter structure following the learning outcome-based approach. 2. Theory supported with diagrams for easy understanding and retention. 3. Examination-based exercise pattern with tagging of previous year questions. 4. A large number of formulae included in the text. 5. Appendices enlisting important compounding and discounting tables. 6. Rich pedagogy encompassing 200 solved problems and 200 unsolved theory and practical problems.

The revised fourth edition of Financial Accounting-I' has been updated with suggested answers to the latest 2017 Calcutta University, B. Com question papers. It has been designed in accordance with the CBCS syllabus of 2017-18 as prescribed by University of Calcutta for the first semester students of B. Com Honours and General courses. In addition to Calcutta University B. Com students, the book will be equally effective for other allied universities of Eastern India- The University of Burdwan, West Bengal State Universities and other universities that have adopted CBCS in accordance to UGC norms. It presents the core concepts of advanced financial accounting (precisely the corporate accounting) in a lucid and easy-to-understand manner. It has been revised considering the changes brought about in due to The Companies Act, 2013 and latest Accounting Standards (such as AS-10 substituting AS-6).

The emergence of the financial sector has brought unprecedented changes in the principles, practices and legal framework of the banking and insurance sectors. This up-to-date and student-friendly text describes, with great clarity and

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precision, the role of banking and insurance sectors in the current era of globalization, privatization and liberalization. The book first introduces the readers to the banking business, retail banking, international banking, Internet banking and tele-banking, including the ATMs, credit, debit and smart cards. Then it goes on to give a detailed description of enterprise risk management (ERM), life insurance plans, insurance rating methods and claims settlement in life insurance. The text concludes with a discussion on insurance intermediaries and their functioning, the legal framework, as well as major players in the Indian insurance industry and future trends of the industry. The second edition has been substantially updated and includes a new chapter on Practical Banking, which discusses cheques, drafts, core banking solution and banking ombudsman. The text is interspersed with many examples and illustrations, and other pedagogic features. It is designed primarily as a textbook for the undergraduate students (BA) for their course in banking and insurance. Besides, it will prove to be a handy reference for students of management, commerce and those taking banking and insurance courses.

KEY FEATURES

1. Acquaints the students with most recent developments in banking and insurance sectors
2. Provides numerous end-of-chapter review questions
3. Gives important abbreviations and real-life cases

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

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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.

Indian Financial System is primarily targeted towards the third semester students of B.Com Honours course at University of Calcutta. It is equally helpful for the students undertaking a course on Indian Financial System in other universities across Eastern India. The book encompasses all the major developments in the field of Indian Financial System since independence till the most recent time. It covers all the topics of the syllabus in a lucid language with ample practice questions.

Everything from home mortgages to climate change has become financialized, as vast fortunes are generated by individuals who build nothing of lasting value. Das shows how "extreme money" has become ever more unreal; how "voodoo banking" continues to generate massive phony profits even now; and how a new generation of "Masters of the Universe" has come to dominate the world.

Studies in Accounting and Finance: Contemporary Issues and Debates, useful for business executives, accounting and finance practitioners, researchers, and students discusses contemporary issues in accounting and finance. Topics discussed include globalization of accounting standards, accounting for financial instruments, fair value accounting, accounting for intangibles, corporate governance and accounting, accounting for social and environmental costs, accounting for employee stock option plans, obstacles to the development of high-quality accounting standards, small company reporting, accounting ethics, technology reporting, and global economic meltdown.

Early in the twenty-first century, a quiet revolution occurred. For the first time, the major developed economies began to

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invest more in intangible assets, like design, branding, and software, than in tangible assets, like machinery, buildings, and computers. For all sorts of businesses, the ability to deploy assets that one can neither see nor touch is increasingly the main source of long-term success. But this is not just a familiar story of the so-called new economy. Capitalism without Capital shows that the growing importance of intangible assets has also played a role in some of the larger economic changes of the past decade, including the growth in economic inequality and the stagnation of productivity. Jonathan Haskel and Stian Westlake explore the unusual economic characteristics of intangible investment and discuss how an economy rich in intangibles is fundamentally different from one based on tangibles. Capitalism without Capital concludes by outlining how managers, investors, and policymakers can exploit the characteristics of an intangible age to grow their businesses, portfolios, and economies.

Cost and Management Accounting-I' is designed in accordance with the latest CBCS syllabus as prescribed by the University of Calcutta and other major universities of Eastern India. It is primarily intended for Semester II of B.Com curriculum, besides being equally useful for the students of professional courses. The book presents the core concepts of accounting in a lucid and easy-to-understand language. It provides a right blend of theory and application to lay a solid foundation for the advanced aspects of Cost and Management Accounting, not only for higher studies but also for corporate requirements. Emphasis on the explanation of Cost Accounting Standards and guidelines with comprehensive examples. Special focus on topics related to Employee Cost and Incentive Systems (Labour Costs), Accounting for Materials and Accounting for Overheads. Chapter-wise segregation of questions from last 10 years'

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(2008–17) question papers of the University of Calcutta—for general and honours courses.

It's no secret that certain social groups have predominated India's business and trading history, with business traditionally being the preserve of particular 'Bania' communities. However, the past four or so decades have seen a widening of the social base of Indian capital, such that the social profile of Indian business has expanded beyond recognition, and entrepreneurship and commerce in India are no longer the exclusive bastion of the old mercantile castes. In this meticulously researched book ? acclaimed for being the first social history to document and understand India's new entrepreneurial groups ? Harish Damodaran looks to answer who the new 'wealth creators' are, as he traces the transitional entry of India's middle and lower peasant castes into the business world. Combining analytical rigour with journalistic flair, India's New Capitalists is an essential read for anyone seeking to understand the culture and evolution of business in contemporary South Asia.

With reference to Tripura, India; a study.

Fundamentals of Corporate Accounting has been designed as per the CBCS syllabus prescribed by University of Calcutta and other allied universities of West Bengal. The book is primarily intended for third year B.Com students but would also be useful for students of professional courses. The content has been presented in a systematic manner (theory-illustrations-practice problems) with elaborate explanation on core topics. The Companies Act, 2013, along with recent amendments and rules, and the latest Accounting Standards have also been explained in detail. Abundant Solved Examples, illustrations with detailed working notes, previous years' questions and solutions, and practice questions will greatly benefit the students and help them master the subject. For CA, CS, ICWA, MBA, BBA, CFA and Unified Syllabus of

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UGC for B.Com. And M.com. has been taken into consideration. A large number of new problems set in latest examinations have been included. Almost all chapters have been revised, updated and re-arranged.

Auditing and Assurance explains the concepts, principles and techniques of auditing with a detailed presentation of their applications in real-life situations. With its simple and lucid language, this student-friendly and syllabi-oriented book covers recent development in the legal and regulatory framework governing the auditing work in India.

This book has been written specifically for the students of BCom (Hons) of the University of Delhi in accordance with its prescribed syllabus and that of School of Open Learning. Its basic features are the same as the mother book Cost Accounting—Principles and Practice, which is a UGC recommended text for the last many years. Thus, it gives a thorough grounding in cost concepts, cost behaviour, and costing methods. The subject matter has been organized on 'first things first' basis to sustain the interest of the students. Every discussion involving conceptual difficulties is immediately followed by a numerical example.

Cost and Management Accounting-II is designed in accordance with the latest CBCS Syllabus of University of Calcutta and other major universities across Eastern India. It is primarily meant for students of Semester IV of B. Com curriculum and will be equally useful for professional courses. This book puts together all core concepts of Cost and Management Accounting in a simple and comprehensive manner. It offers equal weightage to theory and applications with rich pedagogy.

ADDA 247 is launching a complete and comprehensive ebook on "Reasoning Ability". The book is updated as per the latest examination pattern and is suitable for all the Banking & Insurance Examinations such as SBI, RBI, IBPS, LIC, GIC,

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UIIC, NIACL AO & Others. The aim of this ebook is to help students learn and understand the new pattern of recruitment exams which will help them to maximise their scores in the competitive examination. The book has been prepared by experienced faculties, subject-matter experts and with the expertise of Adda247 keeping the new pattern and challenges of competitive exams in mind. Salient Features of the eBook -Based on Latest Pattern -3 Level of Exercises -1500+ Multiple Choice Questions with 100% solutions -Includes the Previous Year Questions of all the chapters. Using real-world examples to thoroughly involves readers with financial statements, Financial Reporting and Analysis, 9e builds skills in analyzing real financial reports through statements, exhibits, and cases of actual companies. Emphasis is placed on the analysis and interpretation of the end result of financial reporting and financial statements. The text and images in this book are in grayscale. A hardback color version is available. Search for ISBN 9781680922929. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization.

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Financial Reporting and Financial Statement Analysis has been designed as per the CBCS syllabus prescribed by University of Calcutta and other allied universities of West Bengal for 6th Semester B.Com students. The book is primarily intended for third year B.Com students but would also be useful for students of professional courses such as CA, CS and CMA. The content has been presented in a systematic manner (theory-illustrations-practice problems) with elaborate explanation on core topics. The Companies Act, 2013, along with Company rules 2014 have been covered in detail. Abundant Solved Examples, illustrations with detailed working notes, previous years' questions and solutions, and practice questions will greatly benefit the students and help them master the subject. Salient Features:

1. In accordance with the CBCS syllabus prescribed by University of Calcutta and other allied universities of West Bengal Financial for 6th Sem, B. Com students
2. Thorough coverage of The Companies Act, 2013, and Company rules 2014 along with recent amendments and rules updated till 2018
3. New Chapter on "Accounting Standards" which covers AS 1, 16 and 33.
4. Dedicated section on previous year questions with solutions incorporated in every chapter.
5. Include problems from latest professional examinations (CA, ICWA, CS, CMA) which will prove useful for meritorious students.

Cost and Management Accounting-II has been especially written to meet the requirements of B.Com. students as per the Choice Based Credit System (CBCS) curriculum of University of Calcutta. It comprehensively presents the fundamental concepts of cost accounting in an informative and systematic manner.

This book presents, in a lucid and easy-to-understand manner, the concepts and applications relevant for cost and management accounting. It has been designed to cater to the

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needs of students in commerce and management streams. It will meet the requirements of B.Com, BBA, MBA, CA, CMA and CS courses. Salient Features: --More than 500 illustrations with detailed working notes --More than 400 unsolved problems with detailed guide to answer --More than 150 multiple choice questions with answers --Theoretical questions to aid review of concepts --Latest questions from universities and professional examinations

Cost Accounting: Text and ProblemsS. Chand Publishing Auditing and Assurance for CA Integrated Professional Competence presents an integrated concepts approach that shows students the auditing process from start to finish. This text prepares students for real-world audit decision making by using illustrative examples of key audit decisions, with an emphasis on audit planning, risk assessment processes and collecting and evaluating evidence in response to risks. This book is an invaluable text for students of IPCC of chartered accountancy course and also for other professional courses as well as students of B. Com and M.Com.

International Remittance Payments are described mainly as money sent by immigrants to their families and friends in their home countries. These payments provide an important source of income that is mostly used to provide for a variety of basic needs of the non-migrating members of immigrant families and thus remittance payments can be considered as a tool to reduce the poverty level of the labor sending countries. However, remittances are also used for asset accumulation by some families and for some countries they constitute a good part of foreign funds coming into the country. In spite of their increasing volume over the last few decades, a lot of things about remittances are not known and studies estimate that about half of these money transfers are not even recorded. Since these payments are shown to reduce poverty and help economic progress in the remittance

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receiving countries, a better knowledge about remittances would help the debates surrounding immigration, remittances and their relation to the global economy. This book provides an overview of remittances in different parts of the world over the last thirty years. It looks at the labor sending and labor receiving countries separately. The text examines the trends, uses, motivations behind sending remittances, cost of sending them and how they are affected by the nature and the development level of different institutional factors. The remittance flows are growing over time and they are used mostly for reducing the uncertainty of life in the less developed parts of the world. However, motivation for sending remittances could be improved and thus remittances could be more conducive to economic development if 1) the relation between the remittance decision and the migration decision is better understood and 2) the costs of international money transfers are reduced. More studies about those issues would benefit the international community. Efforts should be made in all fronts to encourage such international flow of funds not only to have a redistribution of income all over the world, but also to synchronize the efforts towards global economic development and a better integration of the world economy. This book is aimed researchers, policy practitioners and post graduates studying International Economics or International Economic Relations or Political Science or Economic Development.

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