

# ACCOUNTING PROCESS

## UNIT 1: BASIC ACCOUNTING PROCEDURES - JOURNAL ENTRIES

### LEARNING OUTCOMES

After studying this unit, you will be able to:

- Understand meaning and significance of Double Entry System. →
- Familiarize with the term 'account' and understand the classification of accounts into personal, real and nominal. → Norm
- Note the utility of such classification and sub-classifications. Diff HF | MF
- Understand how debits and credits are determined from transactions and events. 1
- Observe the points to be taken care of while recording a transaction in the journal.

UNIT  
OVERVIEW



Source  
Documents

• All documents in books which contain financial records and act as evidence of transactions.

# Journal Entries Mutual Fund Accounting

**JE Gale**



## **Journal Entries Mutual Fund Accounting:**

**Advanced Accounting Problems: Theory and Practice** Irving J. Chaykin, Max Zimering, 1958      *Accountancy for CA Intermediate Course (Group II) with Quick Revision Book* PC Tulsian | Bharat Tulsian, Accountancy for CA Intermediate Course GROUP II This new edition has been primarily designed for the students of CA Intermediate Group II course for the subject Advanced Accounting It has been revised and remodelled as per the new syllabus issued by the Institute of Chartered Accountants of India This book serves as a self study text and provides essential guidance for understanding complex accounting principles and practices Based on the author's proven approach 6 teach yourself style the book is replete with numerous illustrations exhibits and solved problems Quick Revision Accountancy for CA Intermediate Course GROUP II This book is a companion to Tulsian's Accountancy for CA Intermediate Course Group II It provides a quick revision of the concepts discussed in the main textbook and helps students to test their knowledge The book helps in making the revision process easy by providing candidates with fully solved scanner model test papers with solutions and CA Intermediate examination paper for practice The content is exam oriented highly relevant and focuses on the important topics appearing in the exam      *Accounting Theory and Practice* Roy Bernard Kester, 1921      *Accounting Theory and Practice: Third year* Roy Bernard Kester, 1921      *Mutual Funds Guide*, 1969      **How to Create and Manage a Hedge Fund** Stuart A. McCrary, 2002-08-19 Includes trading examples that illustrate points about risk management and leverage Presents all the practical knowledge necessary to run a leveraged investment company Non technical explanations brings an element of transparency to a part of the investment world often thought of as difficult to understand      Auditing W. Robert Knechel, Steven Salterio, 2016-10-04 Focusing on auditing as a judgment process this unique textbook helps readers strike the balance between understanding auditing theory and how an audit plays out in reality The only textbook to provide complete coverage of both the International Auditing and Assurance Standards Board and the Public Company Accounting Oversight Board Auditing reflects the contemporary evolution of the audit process New additions to the book include expert updates on key topics such as the audit of accounting estimates group audit and the Integrated Audit Supplemented by extra on line resources students using this established text will be well equipped to be effective auditors and to understand the role of auditing in the business world      **"Code of Massachusetts regulations, 2014"**, 2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      "Code of Massachusetts regulations, 2001", 2001 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      "Code of Massachusetts regulations, 2016", 2016 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      **"Code of Massachusetts regulations, 2012"**, 2012 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      **"Code of**

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