

# Depreciation Accounting Problems And Solutions

If you are craving such a referred **Depreciation Accounting Problems And Solutions** book that will meet the expense of your worth, get the extremely best seller from us currently from several preferred authors. If you desire to witty books, lots of novels, tales, jokes, and more fictions collections are furthermore launched, from best seller to one of the most current released.

You may not be perplexed to enjoy all book collections **Depreciation Accounting Problems And Solutions** that we will very offer. It is not roughly speaking the costs. It's virtually what you are currently obsessed with. This **Depreciation Accounting Problems And Solutions**, as one of the most committed sellers here will totally be among the best options to review.

**Practical accounting problems, theory, discussion, and solutions** - Esquerra Paul-Joseph

**Solutions to Advanced Accounting Problems** - Eric Louis Kohler 1960

Long-Term Assets Exercises II -

*Problems & Solutions In Management Accounting-SBPD Publication* - Dr. Jitendra Sonar 2021-10-15

1. Analysis and Interpretation of Financial Statements, 2. Ratio Analysis, 3. Fund Flow Analysis, 4. Cash Flow Statement, 5. Break-Even Point or Cost-Volume-Profit Analysis, 6. Business Budgeting, 7. Budgetary Control, 8. Standard Costing and Cost Variance Analysis, 9. Responsibility Accounting, 10. Differential Cost Analysis, 11. Marginal Costing and Absorption Costing, 12. Decision Accounting and Marginal Costing System.

**Accountancy Problems with Solutions** - Leo Greendlinger 1911

*Corporate Depreciation Accounting* - Subrata Kar 2008-01-01

Depreciation accounting has always been a controversial issue in corporate financial accounting and reporting. The leading accounting standard setters of the world have spent considerable time and energy in developing effective solutions to depreciation accounting problems, but problems persist. Depreciation affects both the profit and loss account in the balance sheet. Depreciation accounting also suffers from the problems of determination of actual costs, estimation of useful service lives, and estimation of residual selling values. They involve a great deal of uncertainty and subjectivity. The problems of depreciation are complicated further when depreciable assets are subjected to a process of revaluation. The objective of this book is to examine how companies account for depreciation in their published annual accounts. In order to do this, the book first examines the regulatory requirements. Also a comparative analysis relating to depreciation accounting prevailing in some selected developed countries, has been made to judge the effectiveness of the rule relating to depreciation accounting prevailing in India. This book will assist the rule makers in developing a more realistic approach in framing the depreciation related rules.

**Depreciation MADE Easy** - Vinod Kumar (Educator) 2021-12-30

With this ebook, you will learn the different methods of depreciation and also learn different concepts of depreciation. Today, students and accountants are facing lots of problems relating to depreciation. This ebook is one stop

solution of all these problems.

**Elementary Accounting Problems and Solutions** - John Berg 1924

**Solutions to Problems In Advanced Accounts Vol-1** - S C Gupta 2008

Solutions to Problems Advanced Accounts Vol-1

**Intermediate Accounting, Self-Study Problem and Solutions Book I** - Donald E. Kieso 1992-04-17

This Seventh Edition incorporates new developments in intermediate accounting. Distinguished by its accuracy, reliability and thoroughness, the text and its integrated teaching/learning supplement package offer professors the resources to tailor their courses to best suit their needs and provide students with a strong background for careers in accounting. Students gain necessary practical experience while simultaneously being exposed to theoretical aspects such as ethics and international issues.

Practical Problems in Financial Accounting - Dr. S.K. Singh 2021-10-16

1. Branch Accounting, 2. Departmental Accounting, 3. Consignment Accounting, 4. Joint Venture Accounting, 5. Depreciation, 6. Insolvency Accounting, 7. Accounting From Incomplete Records.

Problems and Solutions in Accountancy Class XII [2022-23] - Dr. S. K. Singh, 2022-02-15

Part : A - Accounting for Not-for-Profit Organisations and Partnership Firms 1. Accounting for Not-for-Profit Organisations, 2. Accounting for Partnership Firms—Fundamentals, 3. Goodwill : Meaning, Nature, Factors Affecting and Methods of Valuation, 4. Reconstitution of Partnership—change in Profit-Sharing Ratio among the Existing Partners, 5. Admission of a Partner, 6. Retirement of a Partner, 7. Death of a Partner, 8. Dissolution of Partnership Firm. Part : B - Company Accounts and Analysis of Financial Accounting 1. Accounting for Share Capital : Share and Share Capital, 2. Accounting for Share Capital : Issue of Shares, 3. Forfeiture and Re-Issue of Share, 4. Issue of Debentures, 5. Redemption of Debentures, 6. Financial Statements of a Company : Balance Sheet and Statement of Profit and Loss, 7. Tools for Financial Statement Analysis : Comparative Statements, 8. Common-Size Statements, 9. Accounting Ratios, 10. Cash Flow Statement.

**Problems & Solutions in Advanced Accountancy Volume I, 6th Edition** - Maheshwari S.N. & Maheshwari S.K. 2009-11-01

Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most. Problems And Solutions In Advanced Accountancy-Vol. I And II Is The Result Of Realization Of The Same Fact. However, This Book Will

Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own. The Book Has Been Designed Specially To Serve As A Complementary Set To The Textbook Advanced Accountancy-Vol. I And Ii, Authored By The Same Team As Dr S N Maheshwari And Dr S K Maheshwari. It Contains Detailed Solutions To All The Practical Problems Given At The End Of Each Chapter In Advanced Accountancy, As Also Solutions To The Problems Set At The Recent University And Professional Examinations. Special Feature Of The Book Is That The Problems Have Been Properly Graded.

**1,001 Accounting Practice Problems For Dummies** - Kenneth W. Boyd 2015-03-27

Get up to speed quickly—review and practice major concepts in accounting! Whether you're looking to improve your classroom experience, or simply become more familiar with accounting concepts, 1,001 Accounting Practice Problems For Dummies is the hands-on tool you need to get a step ahead. The book's practice questions and review content go hand-in-hand with the content offered in Accounting For Dummies, ensuring that you have a working knowledge of the most important concepts and skills in accounting. This practical resource gives you access to tons of helpful online content, including practice problems in multiple-choice format, and customizable practice sets for self-directed study, all available on the go through your smartphone, laptop, or tablet. Practice problems are categorized as easy, medium, or hard, so you can build your knowledge at your own pace. A perfect companion for anyone looking to increase their accounting skills, this book has the added benefit of offering review and practice useful for individuals looking to pass their accounting courses and lay the groundwork for an accounting career. Filled with practice questions, review content, tips, and explanations for anyone interested in accounting principles. Includes tons of online practice content, such as multiple-choice questions and customizable practice sets, all available with purchase of the book. Ideal for individuals looking to pass an accounting class or start a career in accounting. Serves as an excellent companion resource to Accounting For Dummies. Packed with endless practice opportunities, 1,001 Accounting Practice Problems For Dummies has everything you need to jumpstart your journey into accounting and financial documentation.

**Solutions to Problems and Answers to Questions in Principles of Accounting** - Harry Anson Finney 1923

**Problems & Solutions In Corporate Accounting** - Dr. S. K. Singh 2021-05-29

1. Final Accounts of Companies, 2. Managerial Remuneration, 3. Disposal of Profits, 4. Profit or Loss Prior to and After Incorporation, 5. Valuation of Goodwill, 6. Valuation of Shares, 7. Accounts of Public Utility Companies (Electricity Company), 8. Consolidated Balance Sheet of Holding Companies/ Parent Companies (With AS-21), 9. Liquidation of Company (Voluntary Liquidation Only), 10. Accounting for Amalgamation of Companies As Per A.S. 14 (ICAI), 11. Internal Reconstruction,

**Practical Accounting Problems** - Paul-Joseph Esquerré 1922

**Accounting Systems Practice Problems; Solutions to Practice Problems** - Josiah Brooks Heckert 1936

**Problems & Solutions in Advanced Accountancy Volume II, 7th Edition** - Maheshwari S.N. & Maheshwari S.K. 2009-11-01

Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most. Problems And Solutions In Advanced Accountancy-Vol. I

And Ii Is The Result Of Realization Of The Same Fact. However, This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own.

**Solutions to PRACTICAL PROBLEMS IN ACCOUNTANCY For Class 11th** - Dr. S.S. Khanuja  
The book 'Solutions to Practical Problems in Accountancy-XI is of utmost utility for the students of class XI of NCERT/CBSE and various other boards. This book includes all the solutions to numerical and practical problems included in the related book. For the help of the students, the solutions of the book are simple, comprehensible and easily understandable. The authors of this solution book are same as the Accountancy XI book.

**Solutions to Problems In Advanced Accounts Vol-2** - S C Gupta 2008-01-01

SOLUTIONS TO PROBLEMS ADVANCED ACCOUNTS VOLUME II

**Cost Accounting Theory, Typical Problems with Full Solution** -

**Critical Financial Accounting Problems** - Ahmed Riahi-Belkaoui 1998

Explicates the various accounting pronouncements of the Financial Accounting Standards Board on major financial accounting issues, and explores concomitant problems and their possible solutions.

**Local Authority Accounting Methods Volume 2 (RLE Accounting)** - Hugh Coombs 2014-02-05

The book contains a collection of papers dealing with a range of controversial accounting issues which exercised the minds of local authority officials during the period 1909-1934 and the "solutions" embodied in the Accounts (Boroughs and Metropolitan Boroughs) Regulations 1930. The contributors to the debate were mainly local government officials and the items reproduced cover a wide range of matters such as the content of the abstract accounts; the need for standardization and an illuminating comparison of the nature and contents of municipal accounts with those of limited companies. A number of issues which received close attention from the literature during the early part of the present century were related to the growth of municipal trading undertakings (water, gas, tramways and electricity). The pricing of these services was a matter of considerable debate; questions included whether these services should be priced to generate a profit, break-even or receive a subsidy from the rates. The depreciation question and the related issues of loan periods and the need for a sinking fund receive some attention as do the growing concern of municipal debt.

**C.P.A. Problems and Solutions** - Lloyd Morey 1919

**Cost Accounting - Problem & Solution** - Dheeraj Kumar Singh

**Problems and Solutions In Specialised Accounting** - Dr. S. K. Singh 2022-10-14

1. Profit or Loss Prior to and after Incorporation, 2. Issue of Bonus Shares, 3. Accounting for Amalgamation of Companies as per A.S.-14 (Including Absorption), 4. Accounting for Reconstruction of a Company, 5. Liquidation of Company/Winding-up of Company (Voluntary Liquidation only), 6. Holding and Subsidiary Companies : Preparation of Consolidated Balance Sheet and Statement of Profit & Loss, 7. Accounting of Non-trading Organisations/Institutions, 8. Insolvency Accounts, 9. Accounts of Banking Companies.

**Cost Accounting Problems (With Full Solutions)** -

**Problems & Solutions in Specialised Accounting - SBPD Publications** - Dr. S. K. Singh 2022-05-17

1. Profit or Loss Prior to and after Incorporation, 2. Issue of Bonus Shares, 3. Accounting for Amalgamation of Companies as per A.S.-14 (Including Absorption), 4. Accounting for Reconstruction of a Company, 5. Liquidation of Company/Winding-up of Company (Voluntary Liquidation only), 6. Holding and Subsidiary Companies: Preparation of Consolidated Balance Sheet and Statement of Profit & Loss, 7. Accounting of Non-trading Organisations/Institutions, 8. Insolvency Accounts, 9. Accounts of Banking Companies.

Schaums Easy Outline of Accounting (ENHANCED EBOOK) - Joel Lerner 2011-02-14

See how to solve accounting problems with this enhanced ebook that features 20 videos of professors working through solutions! Confusing textbooks? Missed lectures? Not enough time? Fortunately for you, there's Schaum's Outlines. More than 40 million students have trusted Schaum's to help them succeed in the classroom and on exams. Each Outline presents all the essential course information in an easy-to-follow, topic-by-topic format. And there are plenty of problems, with fully worked solutions so you can check your work, or get help when you need it. Plus, this new enhanced edition features video solutions of professors showing exactly how to solve problems. If you want top grades and a thorough understanding of accounting, this powerful study tool is the best tutor you can have!

**Accounting Problem Solver** - William D. Keller 2011-09-09

Each Problem Solver is an insightful and essential study and solution guide chock-full of clear, concise problem-solving gems. Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides. More useful, more practical, and more informative, these study aids are the best review books and textbook companions available. Nothing remotely as comprehensive or as helpful exists in their subject anywhere. Perfect for undergraduate and graduate studies. Here in this highly useful reference is the finest overview of accounting currently available, with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings. Each problem is clearly solved with step-by-step detailed solutions.

**DETAILS** - The PROBLEM SOLVERS are unique - the ultimate in study guides. - They are ideal for helping students cope with the toughest subjects. - They greatly simplify study and learning tasks. - They enable students to come to grips with difficult problems by showing them the way, step-by-step, toward solving problems. As a result, they save hours of frustration and time spent on groping for answers and understanding. - They cover material ranging from the elementary to the advanced in each subject. - They work exceptionally well with any text in its field. - PROBLEM SOLVERS are available in 41 subjects. - Each PROBLEM SOLVER is prepared by supremely knowledgeable experts. - Most are over 1000 pages. - PROBLEM SOLVERS are not meant to be read cover to cover. They offer whatever may be needed at a given time. An excellent index helps to locate specific problems rapidly. - Educators consider the PROBLEM SOLVERS the most effective and valuable study aids; students describe them as "fantastic" - the best books on the market. **TABLE OF CONTENTS** Introduction Chapter 1: Earnings Per Share of the Corporation Chapter 2: Stocks Chapter 3: Retained Earnings Chapter 4: Earning Per Share of the Corporation Chapter 5: Investments in Stocks and Bonds Chapter 6: The Balance Sheet Chapter 7: Interest and Money's Value Chapter 8: Cash and Receivables Chapter 9: Inventories Chapter 10: Determination of Ending Inventories Chapter 11: Long-Term Assets Chapter 12: Depreciation, Depletion, and Amortization Chapter 13: Intangible Assets Chapter 14: Current Liabilities Chapter 15: Long-Term Liabilities Chapter 16: Recognizing Revenue Chapter 17: Income Tax Accounting Chapter 18: Accounting for Pensions Chapter 19: Leases Chapter 20: Changes in

Accounting Systems and Analysis of Errors Chapter 21: Cash Flow Chapter 22: Analysis of Financial Statements Index WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn. Despite the publication of hundreds of textbooks in this field, each one intended to provide an improvement over previous textbooks, students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems. Various interpretations of accounting terms also contribute to the difficulties of mastering the subject. In a study of accounting, REA found the following basic reasons underlying the inherent difficulties of accounting: No systematic rules of analysis were ever developed to follow in a step-by-step manner to solve typically encountered problems. This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods. To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps, making this task more burdensome than solving the problem directly due to the expectation of much trial and error. Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others. These explanations are often written in an abstract manner that causes confusion as to the principle's use and application. Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied. The numerous possible variations of principles and their applications are usually not discussed, and it is left to the reader to discover this while doing exercises. Accordingly, the average student is expected to rediscover that which has long been established and practiced, but not always published or adequately explained. The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles. The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations. Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps, and as a result requires the reader to figure out the missing information. This leaves the reader with an impression that the problems and even the subject are hard to learn - completely the opposite of what an example is supposed to do. Poor examples are often worded in a confusing or obscure way. They might not state the nature of the problem or they present a solution, which appears to have no direct relation to the problem. These problems usually offer an overly general discussion - never revealing how or what is to be solved. Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs. Such practice only strengthens understanding by simplifying and organizing accounting processes. Students can learn the subject only by doing the exercises themselves and reviewing them in class, obtaining experience in applying the principles with their different ramifications. In doing the exercises by themselves, students find that they are required to devote considerable more time to accounting than to other subjects, because they are uncertain with regard to the selection and application of the theorems and principles involved. It is also often necessary for students to discover those "tricks" not revealed in their texts (or review books) that make it possible to solve problems easily. Students must usually resort to methods of trial and error to discover these "tricks," therefore finding out that they may sometimes spend several hours to solve a single problem. When reviewing the exercises in

classrooms, instructors usually request students to take turns in writing solutions on the boards and explaining them to the class. Students often find it difficult to explain in a manner that holds the interest of the class, and enables the remaining students to follow the material written on the boards. The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations. This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students. Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations. The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence. The problems are illustrated with detailed, step-by-step explanations, to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review/outline books. The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques. This learning approach is similar to that practiced in various scientific laboratories, particularly in the medical fields. In using this book, students may review and study the illustrated problems at their own pace; students are not limited to the time such problems receive in the classroom. When students want to look up a particular type of problem and solution, they can readily locate it in the book by referring to the index that has been extensively prepared. It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions. Each problem is numbered and surrounded by a heavy black border for speedy identification.

*Business Accounting ...: Illustrative accounting problems, by C.F. Rittenhouse and H.D. Greeley* - Harold Dudley Greeley 1920

**CPA Problems and Approaches to Solutions: Solutions** - Charles T. Horngren 1974

**Problems & Solutions In Accountancy Class XI - SBDP Publications (English)** - Dr. S. K. Singh, 2021-11-26

1. Accounting Equation, 2. Rules of Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry–Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System.

Schaum's Easy Outline of Accounting - Joel Lerner 2001-03-01

Boiled-down essentials of the top-selling Schaum's Outline series for the student with limited time What could be better than the bestselling Schaum's Outline series? For students looking for a quick nuts-and-bolts overview, it would have to be Schaum's Easy Outline series. Every book in this series is a pared-down, simplified, and tightly focused version of its predecessor. With an emphasis on clarity and brevity, each new title features a streamlined and updated format and the absolute essence of the subject, presented in a concise and readily understandable form. Graphic elements such as sidebars, reader-alert icons, and boxed highlights stress selected points from the text, illuminate keys to

learning, and give students quick pointers to the essentials. Designed to appeal to underprepared students and readers turned off by dense text Cartoons, sidebars, icons, and other graphic pointers get the material across fast Concise text focuses on the essence of the subject Delivers expert help from teachers who are authorities in their fields Perfect for last-minute test preparation So small and light that they fit in a backpack! An enhanced ebook is now available with 20 videos of professors showing you exactly how to solve accounting problems! Select the Kindle Edition with Audio/Video from the available formats.

Accounting Workbook For Dummies - Jane Kelly 2009-12-10

Want to become an accountant? Own a small business but need help balancing your books? Worried about managing your finances under the cloud of the recession? This hands-on workbook gets you up to speed with the basics of business accounting, including reading financial reports, establishing budgets, controlling cash flow, and making wise financial decisions. The question and answer sections encourage you to find your own solutions to challenging accounting problems - and there's plenty of space to scribble your workings out! Accounting Workbook For Dummies is the only book that makes truly light work of the financial fundamentals that many businesspeople try to bluff their way through every day. Accounting Workbook For Dummies, UK Edition covers: Part I: Business Accounting Basics Chapter 1: Elements of Business Accounting Chapter 2: Financial Effects of Transactions Chapter 3: Getting Started in the Bookkeeping Cycle Chapter 4: The Bookkeeping Cycle: Adjusting and Closing Entries Part II: Preparing Financial Statements Chapter 5: The Effects and Reporting of Profit Chapter 6: Reporting Financial Condition in the Balance Sheet Chapter 7: Coupling the Profit & Loss Statement and Balance Sheet Chapter 8: Reporting Cash Flows and Changes in Owners' Equity Chapter 9: Choosing Accounting Methods Part III: Managerial, Manufacturing, and Capital Accounting Chapter 10: Analysing Profit Behavior Chapter 11: Manufacturing Cost Accounting Chapter 12: Figuring Out Interest and Return on Investment Part IV: The Part of Tens Chapter 13: Ten Things You Should Know About Business Financial Statements Chapter 14: A Ten-Point Checklist for Management Accountants Main changes in the UK edition include: UK Accounting practice Currency UK institutions - Inland Revenue and Customs and Excise etc National Insurance, PAYE UK taxation and VAT Partnerships and Limited company information UK legal practice UK specific forms UK specific case studies

**Schaum's Outline of Theory and Problems of Bookkeeping and Accounting** - Joel J. Lerner 1994

Focusing on practical accounting as opposed to theoretical accounting, this revised and updated text covers all basic elements in the field.

Comprehensivereview problems help increase student's understanding.

**Problems and Solutions In Accountancy Class 11 [CBSE Board]** - Dr. S. K. Singh, 2023-03-20

1. Accounting Equation, 2. Rules of Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry–Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System.

Intermediate Accounting, , Problem Solving Survival Guide - Marilyn F. Hunt 2011-08-16

INTERMEDIATE ACCOUNTING by Kieso, Weygandt, and Warfield is, quite simply, the standard by which all other intermediate accounting texts are measured. Through thirty years and thirteen best-selling editions, the text has built a reputation for accuracy, comprehensiveness, and student success. The Fourteenth Edition maintains the qualities for which the text is globally recognized, and continues to be your students' gateway to the profession! Volume I is comprised of Chapters 1-14. Each study guide chapter is comprised of a detailed chapter review, demonstration problems, true/false, multiple-choice, matching questions, and comprehensive exercises. This book is a bound paperback with three-hole punches for convenient storage in a binder.

*Problems & Solutions In Accountancy Class XI by Dr. S. K. Singh Dr. Sanjay Kumar Singh Shailesh Chauhan - Dr. S. K. Singh 2020-06-11*

1. Accounting Equation, 2. Rules of Debit and Credit, 3. Recording of Business Transactions : Books of Original Entry–Journal, 4. Ledger, 5. Special Purpose (Subsidiary) Books (I) : Cash Book, 6. Special Purpose Subsidiary Books (II), 7. Bank Reconciliation Statement, 8. Trial Balance & Errors, 9. Depreciation, 10. Accounting for Bills of Exchange, 11. Rectification of Errors, 12. Capital and Revenue Expenditures and Receipts, 13. Financial Statements/Final Account (Without Adjustment), 14. Final Accounts (With Adjustment), 15. Accounts from Incomplete Records Or Single Entry System.