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# ACCOUNTING THEORY AND PRACTICE

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#### ABOUT THE BOOK

This book has been designed to strengthen the accounting information of commerce, management students and professionals. It provides a clear and exhaustive discussion of accounting principles, accounting practices, accounting theory, accounting techniques and uses of accounting in formulating business decisions and implementation. This book also traces the genesis of international accounting, and discusses at length of the other topics such as International Financial Reporting Standard (IFRS), Indian Accounting Standards, Accounting Theory, Social Accounting, Creative Accounting, Segment Reporting, Financial Reporting etc. Review questions at ends of chapters. The book gives the special attention to the commerce courses of Karnatak University, Dharwad, Rani Channamma University, Belgaum, Vijayanagara Sri Krishnadevaraya University, Bellari, Kuvempu University, Shivamogga and M.F.A Course of Bengaluru University and other University syllabuses. The book is useful for the student community of B.Com, BBA, BBM, M.Com, and MBA, CA (inter), CS (inter), ICWA (inter), Post Graduate Diploma in Business and Management courses and courses of all other Indian universities.

#### ABOUT THE AUTHOR

Dr. Ravi C. S is currently working as Assistant Professor in the Department of Commerce and Head. Shri Annadaneshwar Arts, Science and Commerce College and P.G Centre, Naregal, Gajendragad Taluk, Gadag District. He did M.Com, M.Phil and Ph.D from Kuvempu University. He has 14 years of experience in teaching both at U.G and PG level with Taxation and Accounting as his specialization. He has published research articles in various reputed National Journals. He has presented papers in various International and National Conferences and also participated in various workshops in State and National Level. His books published are Entrepreneurship Development, Management of Banking and Operations, Principles of Management and Cost Management. He is Life Member of Indian Commerce Association and Indian Accounting Association. He has been a member of various committees in the College. At present, He is a UGC Coordinator and member of College IQAC and convener for College Development.

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