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Section A Fundamentals of Financial Accounting Section B  
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This book develops conceptual understanding of the fundamentals of financial accounting which play a crucial role in laying the foundation of commerce and accountancy courses in general and CPT in particular. Dexterously organized to suit the requirements of CPT aspirants, the text presents a step by step analysis of the basic concepts of accountancy in a comprehensive but in an easy-to-grasp manner. The text begins with discussing the meaning and scope of accounting and moves on by elaborating on different accounting standards, policies and the procedures followed in accounting. It also discusses ledger, trial balance, cash book and bills of exchange or promissory notes in the subsequent chapters. Apart from discussing the various types of accounts, such as partnership accounts and company accounts, this text explains debentures and inventories in a simple and lucid style. Specifically meant for the prospective examinees of the Common Proficiency Test (CPT), conducted by the Institute of Chartered Accountants of India (ICAI), this text should also prove valuable to undergraduate students of commerce and management. **SALIENT FEATURES** Provides bird's eye view in each chapter for a quick understanding of the concept Includes keywords and summary at the end of each chapter Incorporates Multiple Choice Questions with their answers useful for CPT Provides model test papers, objective type questions and subject in nutshell in Appendices.

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This book provides complete coverage on the Laws [Bare Act(s)] governing the New Labour, Industrial Relations and Dispute. The following Laws have been covered in this book:

- Code on Wages 2019 • Industrial Relations Code 2020 • Code on Social Security 2020 • Occupations Safety, Health and Working Conditions Code 2020

What sets this book apart is the presentation of the content along with various charts & tables to compare the old provisions of the old labour laws. The Present Publication is the Latest Edition, and its Coverage includes:

- [Comparative Study] of the New Labour Laws & Old Labour Laws
- [Repealed Acts] Acts that shall be repealed by the New Labour Code
- [Tables] showing Sections of Code on Wages, 2019 and corresponding provisions of the following:
  - o Minimum Wages Act, 1948
  - o Equal Remuneration Act, 1976
  - o Payment of Bonus Act, 1965
  - o Payments of Wages Act, 1936
- [Tables] showing Sections of Industrial Relations Code, 2020 and corresponding provisions of the following:
  - ? Trade Unions Act, 1926
  - ? Industrial Employment (Standing Order) Act, 1946
  - ? Industrial Disputes Act, 1947
- [Tables] showing Sections of Code on Social Security, 2020 and corresponding provisions of the following:
  - ? Employee's Compensation Act, 1923
  - ? Employee's State Insurance Act, 1948
  - ? Employees' Provident Funds and Miscellaneous Provisions Act, 1952
  - ? Maternity Benefit Act, 1961
  - ? Payment of Gratuity Act, 1972
  - ? Building and Other Construction Workers' Welfare Cess Act, 1996
  - ? Unorganised Workers' Social Security Act, 2008
- [Tables] showing Sections of Occupational Safety, Health and working Conditions Code, 2020 and corresponding provisions of the following:
  - ? Unorganised Workers' Social Security Act, 2008
  - ? Factories Act, 1948
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Employment) Act, 1966 ? Contract Labour (Regulation and Abolition) Act, 1970 ? Inter-State Migrant Workmen (Regulation of Employment and Conditions of Services) Act, 1979 ? Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996

The book has been primarily designed for the students of C.A. Foundation course for the subject Principles and Practice of Accounting. It has been revised as per the new updates in the syllabus and is applicable for the students appearing for CA Foundation Examination November 2019 and onwards. The book provides conceptual knowledge and understanding of various principles and systems of accounting and their practical application in different sets of business transactions.

**KEY FEATURES** 360 degree overview of the GST provisions on services Detailed HSN code (Activity) wise commentary on services in 28 chapters Exclusive chapters on exempt government, agriculture and employees' services Comprehensive discussion on important GST concepts on services Upto date notifications of Service Tax Rates and Exemptions Online chapters on CGST Act/Rules and IGST Act/Rules, Scheme of Classification of Services & Explanatory Notes at [www.rgargsgarg.com](http://www.rgargsgarg.com) **CONTENTS** Part A: Concepts of GST (Services) – Chapters A-1 to A-22 cover general provisions relating to services, such as, meaning & scope of supply, time, value & place of supply, levy & reverse charge, composition, input tax, export & refund, registration, accounts etc. Part B: HSN Code wise Guide on Services – Chapters B-1 to B-28 comprises of critical analysis of HSN Code wise services through illustrations and tables. Part C:

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Rates – Chapters containing upto date notifications of Service Tax Rates and Exemptions Part D: Online Chapters – Online chapters on CGST Act/Rules and IGST Act/Rules, Scheme of Classification of Services and Explanatory Notes available at [www.rgargsgarg.com](http://www.rgargsgarg.com)

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.

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business or profession" and its computation. Income under the head "Capital gains" and its computation Income under the head "Income from other sources" and its computation Clubbing of Income Set off and carry forward of losses Permissible deductions from gross total income and tax liability Meaning of agricultural income and its tax treatment Individuals - Computation of taxable income Hindu undivided families - Computation of taxable income Firms and associations of persons - Computation of taxable income Return of income Advance payment of tax Deduction and collection of tax at source Interest payable by assessee/Government Service Tax Value Added Tax (VAT)

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