

# Preface

*I am pleased to commend to readers the first edition of Financial Accounting, which is commensurate with the latest syllabus of CMA Inter course of Institute of Cost & Management Accountant of India.*

*It is a comprehensive presentation of the subject matter in a lucid form understandable to the students. The book also contains solved problems from key professional and academic examinations. These will help students to maintain a meaningful focus on examination requirements.*

*The book is intended to serve as a standard text for students pursuing their CMA-Inter, BBA, B.Com., B.Com. (Hons.) and many more Professional Courses.*

*The following are the main features of the book:*

- ◆ *Simple Language*
- ◆ *Self-explanatory notes*
- ◆ *Solved practical problems*
- ◆ *Past Year Examination Questions*
- ◆ *Accounting Standards*

*I hope this edition will endear itself to students and peers. I welcome comments and suggestions for improving the utility of this book.*

**CA RAJ K. AGRAWAL**  
**CA RUPESH AGRAWAL**