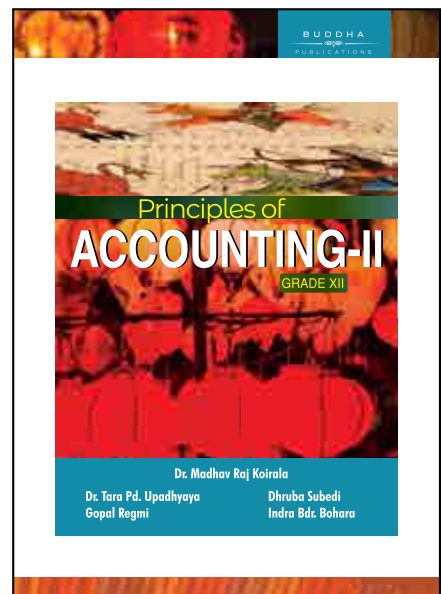
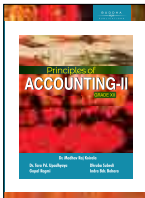


Principles of ACCOUNTING -II

GRADE XII



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Edition 2021
Revised Edition 2024

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Publishers:

Buddha Publications Pvt. Ltd.

Anamnagar, Kathmandu - 29, Nepal
Tel. 00977-1- 5705165, 5705210, 5705177
e-mail: info@buddhapublicaiton.com
www.buddhapublication.com

Design by: Jagadish Baskota and Gyanu Karki

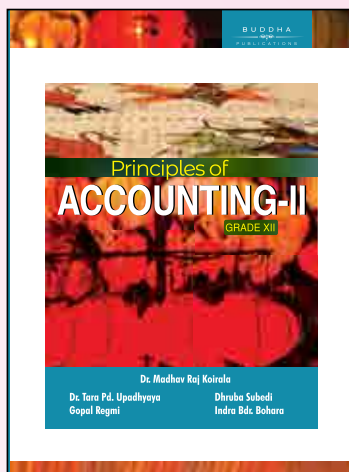
Price: **Rs.721.00**

Print Qty.: 10,000

ISBN: 978-9937-30-391-0

Printed in Nepal

PREFACE



Principles of Accounting–II is a unique course offered by the Curriculum Development Centre, Nepal. It is an important course of the Secondary Level which effectively helps in building the career of the readers. This book offers complete reading material to the readers on the subject, including sufficient numerical problems to be solved in the classroom and assignment as homework.


The team of authors highly appreciate the warm reception shown towards on the seventeenth editions of **Principles of Accounting–II**. We are inspired to bring the enlarged and updated seventeenth edition of the book as per the new curriculum. We solicit the valued comments and suggestions from our esteemed readers expecting such type of continuous support in future also for making further improvement of the book. We have attempted to clarify many issues relating to the subject matter in terms of theory as well as practical.

The pedagogical aspect of this book is distinct from that of the others. The book emphasizes the following major pedagogical features in the teaching and learning process:

Important concepts and points have been emphasized in the boxes entitled things to remember. These boxes help to quickly overview the main points of the particular section as well as additional information required to the readers. TTRs have also been used to solve the various confusions regarding methods and calculation procedures.

In every chapter, glossary have been introduced for a quick review and for linking purposes of the related terms. These glossary help to clarify the meaning of the related terms used in the chapters.

THEORETICAL QUESTIONS At the end of every chapter, there is a section named “Theoretical questions” which lists small but challenging questions. These questions help the readers to develop their theoretical understanding of the related chapter. Such theoretical questions are also useful from the view point of the final examination of NEB. The theoretical




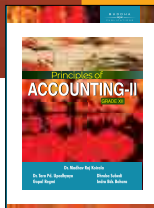
questions are divided into very short answer questions and short answer questions.

CLASS WORK AND HOME WORK PROBLEMS This book has separated the numerical problems into classroom and homework sections. This book tries its best to break the numerical problems into a range from simple to complex. Sufficient numerical problems have been provided to be solved in classrooms and as home assignment. Class work and home work problems have been arranged in such a way that home work problems can easily be done by the readers after their class work.

PRACTICE YOURSELF At the end of chapter the practice yourself numerical questions has been given. This section helps to build up the level of confidence to the students. Those questions are also useful for the preparation of final examination of NEB.

PRACTICAL AND PROJECT WORK At the end of the relevant chapter, practical and project work is given. This section really helps to the students to know about real life situation. The practical work is given so that the students can get the practical knowledge of accounting. This section is also useful for the internal assessment of the students.





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