PREFACE TO THE THIRTEENTH EDITION

The ever increasing demand for this work has necessitated a fresh Edition. It is practically a re-print of the immediate preceding edition, as the arrangement of the text and its contents have been accepted as good by all the Commercial Colleges and Schools utilising it as a text-book.

To add to the usefulness of the work, I shall feel grateful if my readers point me out any discrepancies that may have escaped notice.

JAMSHED R. BATLIBOI.

Bombay, 5th September 1952.

PREFACE TO THE FIFTH EDITION

While preparing this new Edition, the entire contents have been thoroughly revised, re-arranged and considerably improved upon and enlarged. The work, however, continues to be meant for readers entirely unacquainted with the subject, and its scope has been deliberately designed to meet the requirements of the various Indian University Examinations up to the Intermediate Stage, so as to pave the way for higher studies in Advanced Accounting.

Bearing in view the object of this work, definite and plain guidance is given on every conceivable point likely to occasion trouble or doubt to the beginner. Every point of doubt or difficulty has been most lucidly explained and well illustrated by means of a worked example. Every effort has been made to render this work as clear and self-explanatory as possible, so as to serve at once the purposes of class-room as well as home-study.

The fact that Book-keeping is especially a practical subject needs to be strongly emphasized, and a thorough understanding of the subject can, therefore, only be acquired by actually working out a large number of exercises and problems. It is with a view to help every serious student in this direction that exercises have been set at the end of each Chapter. In order to introduce a variety of new points into the Exercises, numerous additional problems most carefully selected from English Examining Bodies have also been inserted in this Edition.

Additional Chapters on the system of Self-Balancing Ledgers and Tabular Book-keeping have been introduced, and Chapters on Partnership and Company Accounts have been more exhaustively dealt with. It need hardly be pointed out that if the student has faithfully studied the text and has worked out the numerous exercises set herein, he should not have the slightest hesitation in successfully confronting any Examination Test (Intermediate Stage), however severe it may be.
To secure speed, accuracy, confidence and neatness of work so very essential to ensure success in Examination at first attempt, I would urge every serious student to study my "Questions and Answers in Book-keeping and Accounting". The work embodies a most comprehensive exposition of the science of Accounting (Elementary and Advanced) in shape of Questions and Answers coupled with numerous Examination Problems with reliable Solutions on each and every phase of the subject. Apart from training the reader into a proper understanding of the theory and practice of accounting as also into the mode of answering Examination Questions, it will serve as an invaluable link between my "First Steps in Double-Entry" and "Advanced Accounting."

JAMSHED R. BATLIBOI.

Bombay, 31st July 1940.

PREFACE TO THE FIRST EDITION

This elementary work has been written specially for readers entirely unacquainted with the subject. Naturally, it does not pretend to be exhaustive; but it is believed that a careful perusal will enable the reader to grasp the fundamental principles of the science of Account-keeping without much difficulty.

As a result of twenty-two years of teaching experience, I have tried to follow the subject in its most natural lines of study, and have arranged and graded the whole matter in a manner as would facilitate the understanding of the science.

If this little book supplies an incentive to the student of book-keeping towards the study of higher and still more interesting branches of the subject, my main object in writing it will be attained.

I take this opportunity of expressing my best thanks to a band of loyal workers who have helped me considerably in the preparation of this work.

JAMSHED R. BATLIBOI.

Bombay, 10th June 1929.