

## Question Paper1 For June Exam 2014 Ph

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This book is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the questions & detailed answers strictly as per the new syllabus of ICAI. The Present Publication is the 6th Edition & updated till 30th April 2022 for CA-Final | New Syllabus | Nov. 2022/May 2023 exams. This book is authored by CA Parveen Sharma & CA Kapileshwar Bhalla, with the following noteworthy features: • Strictly as per the New Syllabus of ICAI • Coverage of this book includes: o Past Exam Questions § CA Final November 2020 (New Syllabus) – Guideline Answers § CA Final January 2021 (New Syllabus) – Guideline Answers § CA Final July 2021 (New Syllabus) – Guideline Answers § CA Final December 2021 (New Syllabus) – Guideline Answers § CA Final May 2022 (New Syllabus) – Guideline Answers o Selected Questions from RTPs and MTPs of ICAI • [Arrangement of Question] Questions in each chapter are arranged 'sub-topic' wise based on Para No. of each Ind AS • [Most Updated & Amended] This book is updated & amended as per the Companies (Ind AS) Amendment Rules 2020 • [Previous Exam Trend Analysis] from May 2018 Onwards for New Syllabus • [Marks Distribution] Chapter/Topic-wise marks distribution • [Comparison with Study Material] Chapter-wise comparison with ICAI Study Material Contents of this book are as follows: • Module 1 o Framework for Preparation & Presentation of Financial Statements o Ind AS on Presentation of Items in Financial Statements o Ind AS 115 on Revenue from Contracts with Customers o Ind AS on Measurement-based on Accounting Policies o Ind AS 20 on Accounting for Government Grants and Disclosure of Government Assistance o Ind AS 101 on the First-time adoption of Indian Accounting Standards • Module 2 o Ind AS on Assets of the Financial Statements o Ind AS 41 on Agriculture o Ind AS on Liabilities of the Financial Statements • Module 3 o Ind AS on Items Impacting Financial Statements o Ind AS on Disclosure in the Financial Statements o Accounting and Reporting of Financial Instruments (Ind AS 32, 109 and 107) • Module 4 o Accounting for Share-Based Payments (Ind AS 102) o Business Combination and Corporate Restructuring (Ind AS 103) o Consolidated Financial Statements (Ind AS 110, 111, 28 and 27) • Module 5 o Analysis of Financial Statements (Based on Ind AS) o Integrated Reporting o Corporate Social Responsibility

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This book is prepared exclusively for the Foundation Level of Chartered Accountancy Examination requirement. It covers the past exam questions & detailed answers strictly as per the new syllabus of ICAI. The Present Publication is the 6th Edition & updated till 30th April 2022 for CA-Foundation | New Syllabus | Dec. 2022/June 2023 exams. This book is authored by Dr. S.K. Agrawal & CA Manmeet Kaur, with the following noteworthy features: • As per the latest syllabus of ICAI • Coverage of this book includes o All Past Exam Question § CA Foundation Solved Paper - December 2021 | Principles & Practice of Accounting § CA Foundation Solved Paper - June 2022 | Principles & Practice of Accounting o Theoretical Questions o Illustrations o Short Notes o True/False • [Marks Distribution] Chapter-wise marks distribution from May 2018 onwards Contents of this book are as follows: • Meaning & Scope of Accounting • Accounting Concepts, Principles & Conventions • Accounting Standards • Accounting Policies • Accounting as a Measurement Discipline - Valuation Principles, Accounting Estimates • Capital and Revenue Expenditure • Contingent Assets and Contingent Liabilities • Accounting Process (Journal, Ledger, Trial Balance, Cash Book, Subsidiary Books) • Bank Reconciliation Statement • Bills of Exchange • Rectification of Errors • Inventory Valuation • Depreciation • Sale on Approval Basis • Final Accounts • Consignment Accounts • Partnership • Average Due Date • Account Current • Not for Profit Organization • Shares • Debentures • Financial Statement of Companies [Schedule III]

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