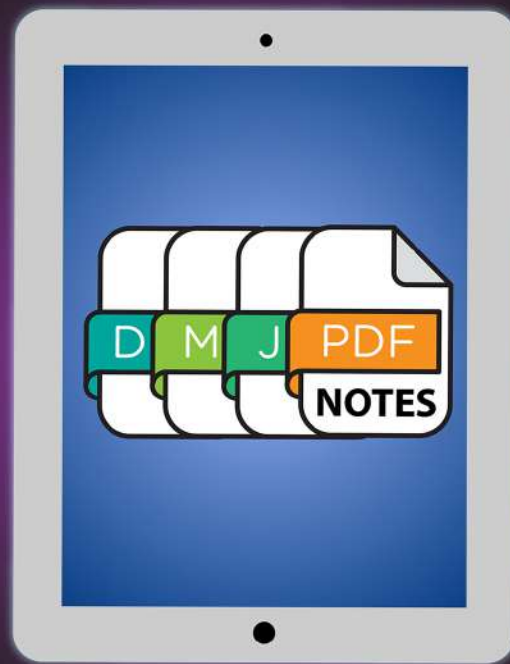




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CA Foundation

Principles and Practice of Accounting



Paper-1

Amendments 2021

Chapter	Topic	Old	New-additions	Pg. No.
Ch 1	Theoretical Framework			
1	accounting	-	-	
2	Accounting concepts, principles and Conventions	-	-	
3	Accounting terminology	-	-	
4	Capital and revenue expenditure and receipts	-	-	
5	Contingent assets and liabilities	-	-	
6	Accounting policies	-	-	
7	discipline	-	-	
8	Accounting standards	-	-	
9	Indian accounting standards	-	-	
Ch 2	Accounting Process			
1	Basic accounting principles	-	questions	2.27
2	Ledger	-	questions	2.39
3	Trial balance	-	questions	2.52
4	Subsidiary book	-	questions	2.68
5	Cash book	-	questions	2.86
6	Rectification of error	-	questions	2.112
Ch 3	statement			
	Bank reconciliation statement	-	Updated Illustration 4	3.18
		-	Added Illustration 11	3.26
		-	questions	3.27
Ch 4	Inventories			
	Inventories	-	Added Illustration 1	4.6
		-	questions	4.21
Ch 5	Concept and Accounting of Depreciation			
	Concept and Accounting of Depreciation	Removed Annuity method	-	-
		Removed Illustrations 4	-	-
		method	-	-
		Removed Illustrations 5		
		Removed Illustrations 6	-	-
		Removed Provision for repairs and renewals	-	-
		Removed Illustrations 14	-	-
		-	questions	5.21
		-	Added new MCQ 10 and 14	5.23
		MCQ 10 deleted	-	-

Chapter	Topic	Old	New-additions	Pg. No.
Ch 6	Transactions			
1	Bill of exchange and promisory notes	Removed Illustrations 5	-	-
		-	Added Illustration 1	6.9
		-	Added Illustration 11	6.21
		-	questions	6.25
2	Sale of goods on approval or return basis	-	Added Illustration 2	6.35
			Added Illustration 3	6.36
			questions	6.43
3	Consignment	-	Added Illustration 3,4	6.64
		-	questions	6.74
4	Average due date	-	Added as illustration 7	6.94
		-	Added Illustration 10	6.98
		-	Added Illustration 12	6.101
		-	questions	6.102
5	Account current	-	Added Illustration 4	6.113
		-	Updated Illustration 5(ref pg.6.101) as 3	6.113
		-	Added Illustration 7	6.117
		-	questions	6.119
Ch 7	Preparation of Final accounts of sole properties			
1	Final accounts of Non-manufacturing accounts	-	Added 20 true or false questions	7.52
2	Final accounts of Manufacturing accounts	-	Added Illustration 3	7.67
		-	questions	7.7
Ch 8	Partnership Accounts			
1	Introduction to partnership accounts	-	Added point 5	8.3
		-	Added Illustration 9	8.19
		-	questions	8.22
		-	Added 4 new MCQ	8.23
2	Treatment of goodwill in partnership accounts	-	Added Illustration 10	8.47
		-	Added Illustration 11	8.48
		-	questions	8.51
		-	Added 2 new MCQ	8.52
3	Admission of a new partner	-	Added Illustration 10	8.79
		-	Added Illustration 11	8.8
		-	questions	8.83
		-	Added 2 new MCQ	8.84
4	Retirement of a partner	-	Added Illustration 10	8.116
		-	Added Illustration 11	8.118
		-	questions	8.122
5	Death of a partner	-	Added Illustration 5	8.144
		-	questions	8.147
		-	Added 2 new MCQ	8.148

Chapter	Topic	Old	New-additions	Pg. No.
Ch 9	Financial statements of NPO			
	Financial statements of NPO	-	Added Illustration 5	9.12
		-	Added Illustration 6	9.13
		-	Added Illustration 7	9.13
		-	Added Illustration 8	9.14
		-	questions	9.29
Ch 10	Company accounts			
1	accounts	-	questions	10.14
2	shares	-	questions	10.53
3	Issue of debentures	-	questions	10.85

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