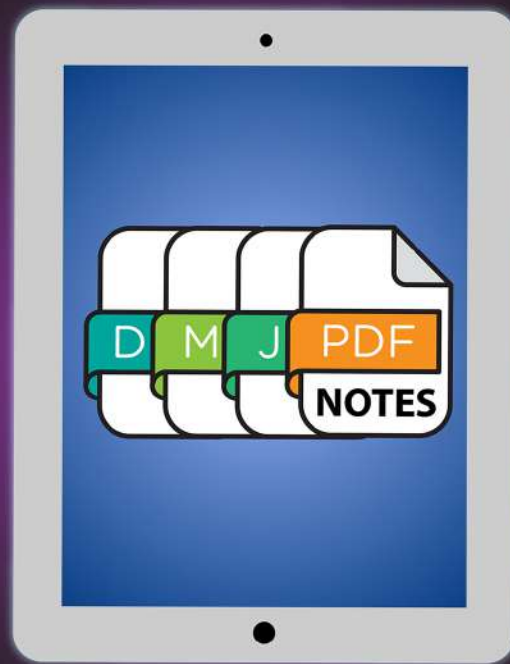




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CA Inter

Accounting



Paper-1

Amendments 2021

Chapter	Topic	Old	New-additions	Pg. No.
Ch-1	Accounting Standards	-	MCQ's	1.27
	Theory questions	-	Q. No. 4 Added	
	MCQ's		6-9 added	
Ch-2	Framework for preparation and presentation of FS			
5	Objectives and Users of FS	-	Point a-g added	2.5
7	2. Relevance	-	Two points a & b added	2.11
	MCQ's	-	8&9	2.31
	Practical Question		Q. No. 2 added	
Ch-3	Overview of AS			
Unit-1				
1.2.3.1	Exemption or relaxation	-	Note under Point A added	3.13
Unit-2				
2.3	Cash Flow statement	-	Note added	
AS-10	Illustration 5	-	Added	3.74
AS-11	Illustration 1&2		added	3.104
AS-12	Illustration 5		added	3.119
	MCQ's		11 to 15	3.146
	Practical Question		1,2,10	3.148
Ch-4	Financial Statements of Companies			
Unit-1				
	Illustration 3	Present	Changed	4.26
	Illustration 6	-	Added	4.38
	MCQ's	-	11,12	4.57
	Practical Question	-	Q. No. 6	4.64
Unit-2				
2.3	Classification of Cash flow activities	-	Examples added and flow chart created	
	Illustration 2	Present	Changed	4.91
	MCQ's	-	10,11	4.117
	Practical Question	-	Q. No. 1,2	4.118
Ch-5	Profit or Loss Pre and Post Incorporation			
	Illustration 2	-	added	5.10
	MCQ's	-	10,	5.27
	Practical Question	-	Q.No. 4	5.30
Ch-6	Accounting for Bonus Issue and Rights Issue			
	Illustration 2	-	Added	6.9

2.2	Effects of Rights issue	-	Added	6.24
	MCQ's	-		6.27
	Practical Question	-	Q. No. 5,6	6.31
Ch-7	Redemption of Preference Shares			
	Illustration 10	-	Added	7.28
	MCQ's	-	9,10	7.34
Ch-8	Redemption of Debentures			
	MCQ's	-	4,5	8.29
Ch-9	Investment Accounts			
2.2	Long-term investments	-	Flow chart of Carrying amount	9.4
	Illustration 1	Present	changed	9.10
	MCQ's	-	11,12	9.36
	Theory Questions	-	Q.No.2	9.37
	Practical Questions	-	Q.No. 1	9.27
Ch-10	Insurance claim for Loss of Stock and Loss of Profit			
	Illustration 1	Present	Trading account approach added	10.9
	MCQ's	-	9,10	10.41
	Practical Questions	-	5,6	10.44
Ch-11	Hire Purchase and Installment Sale Transactions			
	MCQ's	-	8,9	11.42
	Theory Questions	-	Q. No. 3,4,5	11.42
	Practical Questions	-	Q. No. 3	11.43
Ch-12	Departmental Accounts			
7	Memorandum Stock and trading account	-	Added	12.20
	MCQ's	-	10,11,12	12.28
	Practical Questions	-	Q. No. 4	12.31
Ch-13	Accounting for Branches including Foreign Branches			
	Example	-	1,2,3	13.7
	Illustration 9	-		13.47
12.2	Non-integral operations	-	Table added	13.66
	Practical Question	-	7,8,9	
Ch-14	Accounts from Incomplete Records			

	Steps of solving from exam point of view	-	Added	14.25
	Practical Question	-	6- added	14.55

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