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compiles past examination questions including the January 2025 Exam answers additional practice questions RTPs Revision Test Papers and MTPs Mock Test Papers along with a chapter wise analysis of marks distribution The objective is to impart conceptual clarity enable swift revision and foster thorough practice ensuring students can confidently tackle the exam The Present Publication is the 13th Edition for the CA Foundation New Syllabus May Sept 2025 Exams This book is authored by Dr S K Agrawal CA Manmeet Kaur with the following noteworthy features Exhaustive Coverage of Past Exam Questions Includes memory based questions and answers from previous CA Foundation examinations encompassing up to the latest January 2025 exam Additional Important Questions Presents carefully curated questions on crucial and frequently tested topics strengthening students preparation for upcoming exams Coverage of RTPs MTPs Integrates recent questions from the Revision Test Papers and Mock Test Papers issued by ICAI ensuring alignment with official exam standards Chapter wise Sub topics Marks Distribution Provides a detailed breakdown of marks allocated to each sub topic in past exams helping students spot high priority areas Chapter wise Mapping with ICAI Study Material Offers direct correlation between the book s chapters and ICAI modules facilitating quick cross referencing for deeper study Focused on Conceptual Clarity Quick Revision As a CRACKER style resource this book emphasises clarity and brevity making it perfect for last minute revisions without compromising on conceptual depth The coverage of the book is as follows

- Meaning Scope of Accounting o Fundamentals and introductory definitions laying the groundwork for advanced topics
- Accounting Concepts Principles Conventions o Core accounting assumptions and conventions essential for accurate financial reporting
- Accounting Standards o Overview of essential standards highlighting their application in day to day accounting
- Accounting Policies o Explains the framework within which entities select and implement various accounting methods
- Accounting as a Measurement Discipline Valuation Principles Accounting Estimates o Delves into how different valuation principles and estimates affect financial statements
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- Bank Reconciliation Statement o Techniques to reconcile bank balances and rectify discrepancies
- Bills of Exchange o Understanding trade bills accommodation bills and related accounting treatments
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- Depreciation o Calculation and accounting treatment of depreciation on various assets
- Final Accounts o Preparation of trading profit loss and balance sheet with adjustments
- Partnership o Admission retirement death goodwill calculation and dissolution
- Accounting from Incomplete Records Newly Added Chapter o Handling financial data when full records are not maintained
- Not for Profit Organisation o Unique aspects of accounting for clubs societies and charitable institutions
- Shares o Accounting for share capital including issue at par and

premium and pro rata allotment Debentures o Issue redemption and related disclosures Financial Statement of Companies Schedule III o Standards for preparing and presenting corporate financial statements Accounting for Bonus Issue Right Issue Newly Added Chapter o Treatment of additional share issuance and implications on share capital Redemption of Preference Shares Newly Added Chapter o Procedures and impact on the company s capital structure Redemption of Debentures Newly Added Chapter o Methods and accounting entries for redeeming debenture liabilities The structure of the book is as follows Unit wise Division Each unit focuses on a specific segment of Accounting promoting clarity and cohesiveness Chapter Overview Learning Objectives Each chapter begins with an outline of the topic s significance and the competencies students will acquire Past Examination Questions o Memory based Questions Adapts real exam scenarios to familiarise students with question patterns and difficulty levels o Practice Questions Additional problems to reinforce learning and encourage problem solving skills Chapter wise Marks Distribution Comparison Chart based insights on past exam trends to help students prioritise study areas Answer Presentation Tips Framework Offers strategies for structured concise answers ensuring clarity and coherence valuable for theoretical and practical questions alike Quick Revision Notes Summaries at the end of each chapter highlight crucial points aiding in rapid review before exams

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recent exams May 2024 September 2024 January 2025 and May 2025 enabling self assessment and concept reinforcement User friendly Layout Each chapter begins with a synopsis of key points relevant Ind AS references and a listing of sub topics or problem types Focused on Practical Application Most questions are practice oriented with ample examples and step by step solutions for clarity Ideal Revision Tool The systematic arrangement of previous exam questions and categorisation by sub topics allows quick and focused revision The coverage of the book is as follows Accounting Standards o Introduction Applicability Presentation Disclosures Assets Based Liabilities Based etc Key Chapters o Financial Statements of Companies Consolidated Financial Statements Amalgamation Buy back Equity Shares with Differential Rights Internal Reconstruction and Branch Accounting Integration with ICAI Study Material o A dedicated Chapter wise Comparison section demonstrates how each chapter and sub unit aligns with ICAI s official study material ensuring readers stay on the correct syllabus track Marks Weightage Insights o Detailed tables showing how chapters and topics have historically been tested in exams helping students plan their study schedules strategically The structure of the book is as follows Chapter wise Marks Distribution A quick reference table illustrating the weightage of each chapter in past exams Previous Exams Trend Analysis A breakdown of recent question papers to identify which chapters topics are most frequently tested Chapter wise Comparison with Study Material Matches each topic with the corresponding ICAI study material chapter or unit for coherent study Chapters Sub Topics o Each chapter is subdivided into logical segments aligning with specific Ind AS references o The content includes conceptual outlines followed by detailed practical questions and solutions Solved Papers for May 2024 September 2024 January 2025 May 2025 Exams Includes suggested answers marking schemes and detailed explanations to guide students on presentation and approach

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