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AUDITING 1. Introduction to Auditing 1.1 Basics Financial Statements, Users of Financial Information, Definition of, Auditing, Objectives of Auditing - Primary & Secondary , Expression of opinion, Detection of Frauds & Errors, Inherent limitations of Audit

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qualities expected to be displayed in any good accounting information, and these are: 3.3.1 Relevance Good accounting information should be relevant to the purpose for which it is prepared. It should include enough facts and figures to satisfy the need of the users. Without this, the information is like an ordinary plain piece of paper.

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Page 2 SYLLABUS PAPER NO 1: FINANCIAL ACCOUNTING
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LEARNING OUTCOMES A candidate who passes this paper should be able to: • Prepare books ...

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SAMPLE QUESTION: CLASS: TYBCOM EXAMINATION
CODE: SEMESTER: VI SUBJECT: FINANCIAL ACCOUNTING
PAPER CODE: 83001 Sr. No. QUESTIONS OPTION 1 OPTION
2 OPTION 3 OPTION 4 CORRECT OPTION UNIT NO 1
Amalgamation of companies is governed by _____. AS-13 AS-14
AS-9 AS-11 AS-14 1 2 The scheme of amalgamation can involve
_____ companies

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SECTION - A: FUNDAMENTALS OF FINANCIAL ACCOUNTING Study Note 1 : Accounting Basics 1.1 Accounting Principles, Concepts and Conventions 1 1.2 Capital and Revenue

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A] Discuss Accounting Standard – 1: Disclosure of Accounting Policies Accounting standard 1, deals with the disclosure of significant policies followed in preparing and presenting the financial statements. Initially, AS 1 was recommendatory; but now

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it is mandatory. It must be followed by

1.1 Basics 1 1.2 Generally Accepted Accounting Principles 11 1.3 Accounting Concepts and Conventions 11 1.4 Capital & Revenue Transactions 26 1.5 Accounting for Depreciation 56 1...

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COST ACCOUNTING 1 Study Note - 1 INTRODUCTION TO COST ACCOUNTING 1.1 DEFINITION, SCOPE, OBJECTIVES AND SIGNIFICANCE OF COST ACCOUNTING, ITS RELATIONSHIP WITH FINANCIAL ACCOUNTING AND MANAGEMENT ACCOUNTING Way back to 15th Century, no accounting system was there and it was the barter system prevailed.

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