

# **Intermediate Course**

## **Study Material**

### **(Modules 1 to 3)**

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# **Paper 1**

# **Accounting**

## **Module – 2**



**BOARD OF STUDIES**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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# SIGNIFICANT CHANGES IN 2019 EDITION OVER 2017 EDITION

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<b>Chapter</b>	<b>Sections/Sub Sections wherein major Additions/ Deletions have been done</b>
Chapter 4 Unit 1: Preparation of Financial Statements	Unit updated in respect of para 1.5: Final Accounts and para 1.6: Managerial Remuneration. Para on Accounting for Taxes (para 1.8 in 2017 edition) deleted due to change in syllabus.
Chapter 8 Redemption of Debentures	Chapter modified.

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