

# **Intermediate Course**

## **Study Material**

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

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# **Paper 1**

# **Accounting**

## **Module – 3**



**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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## **Sections/Sub Sections wherein major Additions/ Deletions have been done consequent to change in syllabus**

Chapter on Partnership Accounts covering Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership (Chapter 15 in 2017 Edition) deleted.

# CONTENTS

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## MODULE I

- CHAPTER 1: Introduction to Accounting Standards
- CHAPTER 2: Framework for Preparation and Presentation of Financial Statements
- CHAPTER 3: Overview of Accounting Standards

## MODULE II

- CHAPTER 4: Financial Statements of Companies
- CHAPTER 5: Profit or Loss Pre and Post Incorporation
- CHAPTER 6: Accounting for Bonus Issue and Right Issue
- CHAPTER 7: Redemption of Preference Shares
- CHAPTER 8: Redemption of Debentures

## MODULE III

- CHAPTER 9: Investment Accounts
- CHAPTER 10: Insurance Claims for Loss of Stock and Loss of Profit
- CHAPTER 11: Hire Purchase and Instalment Sale Transactions
- CHAPTER 12: Departmental Accounts
- CHAPTER 13: Accounting for Branches Including Foreign Branches
- CHAPTER 14: Accounts from Incomplete Records

## DETAILED CONTENTS: MODULE – 3

### CHAPTER 9 : INVESTMENT ACCOUNTS ..... 9.1 – 9.43

Learning Outcomes .....	9.1
Chapter Overview .....	9.2
1. Introduction .....	9.3
2. Classification of Investments .....	9.3
3. Cost of Investments.....	9.4
4. Disposal of Investments .....	9.8
5. Reclassification of Investment .....	9.32
Summary .....	9.32
Test Your Knowledge .....	9.33

### CHAPTER 10: INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT ..... 10.1 – 10.49

Learning Outcomes .....	10.1
Chapter overview .....	10.2
1. Introduction .....	10.4
2. Meaning of Fire .....	10.4
3. Claim for Loss of Stock .....	10.5
4. Claim for Loss of Profit .....	10.17
Summary .....	10.34
Test Your Knowledge .....	10.36

### CHAPTER 11: HIRE PURCHASE AND INSTALMENT SALE TRANSACTIONS ..... 11.1-11.46

Learning Outcomes .....	11.1
Chapter Overview .....	11.2
1. Introduction .....	11.3
2. Nature of Hire Purchase Agreement.....	11.3

3.	Special Features of Hire Purchase Agreement.....	11.4
4.	Terms Used in Hire Purchase Agreements.....	11.4
5.	Ascertainment of Total Cash Price .....	11.5
6.	Ascertainment of Interest .....	11.9
7.	Accounting for Hire Purchase Transaction .....	11.14
8.	Repossession.....	11.25
9.	Instalment Payment System.....	11.36
10.	Difference of Hire Purchase Agreement and Instalment Payment Agreement .....	11.37
	Summary .....	11.39
	Test Your Knowledge .....	11.40

## **CHAPTER 12 : DEPARTMENTAL ACCOUNTS ..... 12.1 – 12.34**

	Learning Outcomes .....	12.1
	Chapter Overview .....	12.2
1.	Introduction .....	12.3
2.	Advantages of Departmental Accounting .....	12.3
3.	Methods of Departmental Accounting .....	12.4
4.	Basis of Allocation of Common Expenditure among Different Departments .....	12.4
5.	Types of Departments .....	12.5
6.	Inter-Departmental Transfers .....	12.6
7.	Memorandum Stock and Memorandum Mark Up Account Method .....	12.7
8.	Miscellaneous Illustrations .....	12.8
	Summary .....	12.24
	Test Your Knowledge .....	12.26

## **CHAPTER 13: ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES..... 13.1 – 13.90**

	Learning Outcomes .....	13.1
	Chapter Overview .....	13.2

1.	Introduction .....	13.3
2.	Distinction between Branch Accounts and Departmental Accounts .....	13.3
3.	Dependent Branches .....	13.4
4.	Methods of Charging Goods to Branches .....	13.4
5.	Accounting for Dependent Branches .....	13.5
6.	Accounting for Independent Branches .....	13.36
7.	Adjustment and Reconciliation of Branch & Head Office Accounts .....	13.39
8.	Incorporation of Branch Balance in Head Office Books .....	13.43
9.	Incomplete Information in Branch Books .....	13.54
10.	Foreign Branches .....	13.60
11.	Accounting for Foreign Branches .....	13.60
12.	Change in Classification .....	13.62
13.	Techniques for Foreign Currency Translation .....	13.62
	Summary .....	13.70
	Test Your Knowledge .....	13.72
	<b>CHAPTER 14: ACCOUNTS FROM INCOMPLETE RECORDS .....</b>	<b>14.1 – 14.60</b>
	Learning Outcomes .....	14.1
	Chapter overview .....	14.2
1.	Introduction .....	14.3
2.	Types.....	14.3
3.	Ascertainment of Profit by Capital Comparison .....	14.4
4.	Techniques of Obtaining Complete Accounting Information .....	14.14
	Summary .....	14.45
	Test Your Knowledge .....	14.45