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cbse has decided to assess students through questions based on remembering understanding applying analysing evaluating and creating keeping this in view plenty of case studies have been included in this book for example in chapter 3 accounting assumptions and principles have been explained with the help of case studies based on real life situations perhaps first of its kind this readable and entertaining book provides a roadmap to navigate entry to the field of accountancy further the present edition incorporates the effects of introduction of goods and services tax gst and all accounting standards issued by institute of chartered accountants of india

1 issue forfeiture and reissue of shares 2 issue of debentures 3 issue of rights bonus shares and buy back of shares 4 employees stock option plan esop 5 redemption of preference shares 6 redemption of debentures 7 statement of profit and loss and balance sheet of the company 8 accounting for amalgamation of companies as per a s 14 9 accounting for reconstruction 10 holding and subsidiary companies preparation of consolidated balance sheet 11 underwriting of shares and debentures

though gst is a tax reform however it is pertinent for entities to access its impact on accounts accounting processes and various disclosures second edition of this book attempts to bridge that gap by providing a pragmatic analysis of the concepts and processes established under gst vis à vis accounting laws the book is aimed at all the professionals students and other academicians key highlights comparative analysis of important provisions under as ind as and gst details discussion on accounts records documents to be maintained under gst input tax credit journal entries and ledgers to be maintained under gst year end control points for

accountants gst audit preparations detailed analysis of employer employee transactions prior period items and provisions related party transactions contains faqs and gst forms and formats relevant for accountants

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