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Paper 1

Fundamentals  
Of Accounting  
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Accounting for  
Beginners #1 / Debits  
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*Paper -1 Introduction  
CA Foundation*

*Principles and Practices  
of Accounting Learn*

Accounting in 1 HOUR

First Lesson: Debits and  
Credits *How JOURNAL*

*ENTRIES Work (in  
Accounting)*

*Introduction to*

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~~Accounting (2020) PoA~~

~~MCQ questions Set 1 |~~

~~CSEC PoA P1 practice~~

~~questions | CSEC PoA~~

~~July 2020 MCQ prep~~

*Accounting Basics*

*Explained Through a*

*Story*

---

Understanding Financial

Statements and

Accounting: Crash

Course

Entrepreneurship #15

~~Chapter 1 Principles of~~

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Paper 1

**Accounting  
101, accounting  
overview, basics, and  
best practices**

~~Foundation: Paper 1:  
Principles and Practice  
of Accounting: Morning  
Session: 01.07.2020~~

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Intro to Recording  
Accounting

Transactions (DR/CR)

*Accounting Class*

*6/03/2014 - Introduction*

Recording Transactions

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into General Journal  
How to Make a Journal  
Entry

---

Basic Financial  
Statements CA

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*new syllabus! William*

*Ackman: Everything*

*You Need to Know*

*About Finance and*

*Investing in Under an*

*Hour | Big Think*

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*bookkeeping 101, bookkeeping overview, basics, and best*

*practices* Example for  
Recording Debits and  
Credits Creating a Trial  
Balance Accounting  
101: Learn Basic  
Accounting in 7  
Minutes! Multiple  
Choice 1 Questions  
Accounting Terms  
Accounting Equa #1  
Finanacial Accounting



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Introduction How to  
prepare \"Journal  
Entries\" - In English

FA1 - Introduction to  
Financial Accounting

01 - Introduction to  
Accounting - Lecture 1 -  
CA Foundation by CA  
Nishant Kumar???

????????? ???????

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*Basics in Malayalam* |

*Accounting Rules How*

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~~to get A+ in accounting  
class Paper 1  
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Paper 1: Fundamentals  
of Accounting (Three  
Hours-100 Marks)  
Level of Knowledge:  
Basic Course

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## Paper 1

Objectives: i. To enable the candidates to understand the fundamentals of financial accounting system and apply theory to basic financial accounting issues and process financial transactions. ii.

~~Paper 1-Fundamentals  
of Accounting~~

This paper, i.e.,  
*Page 12/37*

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## Paper 1

Principles and practice of accounting (also referred as fundamentals of accounting or accounts) gives a basic framework or set of rules followed in accounting. Globally accepted accounting principles are given at one place in a basic form. The very name of the CA course includes Accountant in it.

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Paper 1

Fundamentals

~~CA Foundation Paper 1  
Principles and Practice  
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~~Paper 1 Fundamentals~~

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CA Foundation Paper 1  
– Principles & Practice  
of Accounting (One  
paper – 100 Marks)  
Syllabus. Module -1.  
Chapter 1: Theoretical  
Framework; Chapter 2:



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Accounting Process;  
Chapter 3: Bank  
Reconciliation

Statement; Chapter 4:  
Inventories; Chapter 5:  
Concept and  
Accounting of  
Depreciation; Chapter 6:  
Accounting for Special  
Transactions; Module-2

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—Principles & Practice  
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Of Accounting

~~Paper 1 Fundamentals~~

~~Of Accounting~~

The main objective of  
the course

Fundamentals of  
Accounting Concepts &  
principles is to help  
students understand  
fundamental accounting  
concepts and principles,  
as well as to develop the  
capability to perform the

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basic accounting functions: the recognition, valuation, measurement and recording of the most common business transactions and the preparation of accounting statements.

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4 CPT Abridged

Scanner : (Paper 1)

Fundamentals of

Accounting (a) Y (b)

Sales (c) Debtor (d)

Cash Unit 3 : Bills of

Exchange and

Promissory Notes 2009

– December [41] When

a bill is renewed, then

entry will be : (a) No

entry will be passed (b)

Entries for cancellation

of old bill and renewal

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of bill (c) Entry for  
renewal of bill  
Of Accounting

~~Paper—1 Fundamentals  
of Accounting~~

1. Accounting Process

(a) Theoretical

Framework ( meaning,  
scope and usefulness of

Accounting; Generally

Accepted Accounting

Principles, Concepts and

Conventions) (b)

Capital and Revenue

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transactions- capital and  
revenue expenditures,  
capital and revenue  
receipts (c)

Measurement, Valuation  
and Accounting  
estimates

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ACCOUNTING~~

PAPER -1 :  
PRINCIPLES AND  
PRACTICE OF  
ACCOUNTING 9 (iii)

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Provision for bad and doubtful debts should be provided at 5% of the trade receivables. (iv)

The value of Land & Buildings to be increased by ` 5,600 and the value of the goodwill be fixed at ` 18,000. (v) The new profit sharing ratio shall be divided equally among the partners.



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~~PAPER 1:  
PRINCIPLES &  
PRACTICE OF  
ACCOUNTING  
QUESTIONS~~

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PAPER – 1:  
PRINCIPLES &  
PRACTICE OF

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### ACCOUNTING

#### QUESTIONS True and False

1. State with reasons, whether the following statements are true or false: (a) Accrual concept implies accounting on cash basis. (b) The Sales book is kept to record both cash and credit sales. (c) Bank reconciliation statement is prepared to arrive at

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the bank balance.

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Of Accounting~~

~~PAPER 1:~~

~~PRINCIPLES &~~

~~PRACTICE OF~~

~~ACCOUNTING~~

~~QUESTIONS ...~~

~~SECTION - A:~~

~~FUNDAMENTALS OF~~

~~FINANCIAL~~

~~ACCOUNTING Study~~

~~Note 1 : Accounting~~

~~Basics 1.1 Accounting~~

~~Principles, Concepts and~~

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Conventions 1 1.2

Capital and Revenue transactions - capital and revenue

expenditures, capital and 15 revenue receipts

1.3 Double entry system, Books of prime entry, Subsidiary Books, Cash Book, Journal,

~~FUNDAMENTALS OF ACCOUNTING STUDY NOTES~~

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About Fundamentals of Accounting .

Accounting is basically an art of recording, classifying and summarizing financial transactions of an organisation.

Accounting is universally applicable as it aids in decision making of every economic activity.

Being a CMA aspirant,

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## Paper 1

you should understand  
the fundamental and  
elementary concepts of  
Accounting.

~~Paper 2: CMA~~

~~Foundation~~

~~Fundamentals of~~

~~Accounting~~

PAPER –1:

PRINCIPLES AND

PRACTICE OF

ACCOUNTING

Question No.1 is

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## Paper 1

Compulsory. Attempt any four questions from the remaining five questions. Wherever necessary, suitable assumptions should be made and disclosed by way of note forming part of the answer.

~~PAPER 1:~~

~~PRINCIPLES AND~~

~~PRACTICE OF~~

~~ACCOUNTING 1 four~~



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## Paper 1

five ...

### PAPER-1 : PRINCIPLES AND PRACTICE OF

### ACCOUNTING 5 `

2,000 for freight and insurance. During transit goods costing ` 5,000 became damaged and a sum of ` 3,000 was recovered from the insurance company. B reported that 90% of the remaining goods were

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sold at a profit of 30%  
of their original cost.

~~PAPER 1:~~

~~PRINCIPLES AND~~

~~PRACTICE OF~~

~~ACCOUNTING~~

~~QUESTIONS ...~~

1 The fundamentals of  
accounting 1.1 The  
purpose of accounting.  
understand and explain  
the difference between  
book-keeping and

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Fundamentals; state the purposes of measuring business profit and loss; explain the role of accounting in providing information for monitoring progress and decision-making. 1.2  
The accounting equation

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Paper 2- Fundamentals  
of Accounting Full

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Marks :100 Time

allowed: 3 hours Section

A I. Choose the correct

answer from the given

four alternatives: [6 ×1

= 6] 1. Ravi A/c is

\_\_\_\_\_ (a) Personal A/c

(b) Real A/c (c)

Nominal A/c (d) None

of the above 2. GAAP

stands for \_\_\_\_\_ (a)

Generally Adopted

Accounting Process

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