Intermediate Course
Study Material
(Modules 1 to 3)

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

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.
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