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## SIGNIFICANT CHANGES

Significant changes in this Module 4 vis-à-vis Module 5 and Module 6 (relevant portion) of November, 2018 edition of the Study Material

(The amendments made in the respective chapters / units have been highlighted in bold and italics for easy reference except newly added illustrations)

<table>
<thead>
<tr>
<th>Chapter No.</th>
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</table>
| 13          | Business Combination | • Para 11.1 has been amended  
• In Table given in Para 12.2.1, item ‘Leases’ has been amended  
• Illustration 36 (given in the Nov. 2018 edition of Module 5 of the Study Material) has been removed |
| 14          | Consolidated and separate financial statements | • In Unit 4, Illustrations 1, 2, 9 and 26 have been newly added  
• In Unit 5, Illustrations 8, 20, 21 and 28 have been newly added  
• In Unit 6, Illustrations 20 and 21 have been newly added  
• In Unit 7, Illustration 8 has been newly added; para 7.6.1 has been amended.  
• In test Your Knowledge, Question 9 has been newly added. |
| 15          | Analysis of financial statements | • Common defects in the financial statements has been removed  
• Illustrations, case studies and questions (given in Test Your Knowledge) based on accounting standards have been removed |
| 17          | Corporate Social Responsibility | • In Point C of Para 4.2, ‘Role of Board’ has been amended  
• Chart on section 135 has been amended  
• Para 5.3 has been amended. |
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