

	PAGE
CHAPTER 24 : COMPUTATION AND ACCOUNTING TREATMENT OF DEPRECIATION	237
CHAPTER 25 : CHANGE IN DEPRECIATION METHODS	239
CHAPTER 26 : PREPARATION OF PROFIT & LOSS ACCOUNT	255
CHAPTER 27 : BALANCE SHEET	267
CHAPTER 28 : ADJUSTMENTS	272
CHAPTER 29 : FUNDAMENTALS OF PARTNERSHIP ACCOUNTS	302
CHAPTER 30 : GOODWILL	307
CHAPTER 31 : FINAL ACCOUNTS OF PARTNERSHIP FIRMS	313
CHAPTER 32 : RECONSTITUTION OF A FIRM	322
CHAPTER 33 : ADMISSION OF A PARTNER	331
CHAPTER 34 : RETIREMENT OF A PARTNER	344
CHAPTER 35 : DEATH OF A PARTNER	357
CHAPTER 36 : DISSOLUTION OF A PARTNERSHIP FIRM	363
CHAPTER 37 : ISSUE & FORFEITURE OF SHARES	395
CHAPTER 38 : ISSUE OF DEBENTURES	423
CHAPTER 39 : REDEMPTION OF PREFERENCE SHARES	435

MODEL TEST PAPERS
(FUNDAMENTALS OF ACCOUNTING)

MODEL TEST PAPER 1	447
MODEL TEST PAPER 2	463

PART B
FUNDAMENTALS OF AUDITING

CHAPTER 40 : INTRODUCTION : CONCEPT AND OBJECTIVES	485
CHAPTER 41 : PRINCIPLES OF AUDITING	488
CHAPTER 42 : TYPES OF AUDIT	492
CHAPTER 43 : AUDIT PROCESS	497
CHAPTER 44 : COMPANY AUDITOR : APPOINTMENT AND REMOVAL	509
CHAPTER 45 : RIGHTS AND DUTIES OF AN AUDITOR	512
CHAPTER 46 : AUDIT REPORT	514
CS FOUNDATION PAPER JUNE, 2013 : FUNDAMENTALS OF ACCOUNTING AND AUDITING	531
CS FOUNDATION PAPER DECEMBER, 2013 : FUNDAMENTALS OF ACCOUNTING AND AUDITING	543