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CA FOUNDATION ACCOUNTING

List Of All Important Working Notes

(Required As Per ICAI Suggested Answers)

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S.No.	Chapter Name	Unit Name	Working Note Required
1	Accounting Process	Subsidiary Books	Note : Mention the transections in foot note which are not to be recorded in Specific Subsidiary Book.
		Cash Book	Note : Mention the transections in foot note which are not to be recorded in Cash Book .
2	Bank Reconciliation Statement		Note : Mention the transections in foot note which are not to be recorded in Reconciliation Statement. Calculation For Amount Generated Due To Error In Recording .

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3	Inventory	Calculation of Gross Profit
		Calculation of Abnormal Sales & Normal sales
4	Depreciation & Amortisation	Calculation for depreciation on Mid year purchase of Asset
		Calculation of Profit / Loss on Sale of Asset
		Deprecation Amount Calculation - Sum of Digit method , Production Unit Method , Machine Hour Rate, Depletion Method
		Comparative table for calculation of difference arising due to change in Method of depreciation

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5	Bills of Exchange & Promissory Notes		Accomodation Case - Caculation for Final Settlement Amount
			Calculation for Amount of Rebate
			Calculation for Amount of Discounting of bill
			Calculation for Amount of Interest on Renewal of bill
6	Preparation of Final Accounts of Sole Proprietors	Final Accounts of Non-Manufacturing Entities	Calculation of Provision for Doubtful Debt
		Final Accounts of Manufacturing Entities	Calculation of Depreciaiton if the calculation is not direct
			If any adjustment is complicated, then make separate working note
			Explanatory Note for any figure you take directly in solution.

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7	Financial Statements of Not-for-Profit Organisation	Calculation for Subscription
		Calculation for Material Consumed
		Opening balance sheet for calculating Opening Capital Fund
		Calculation for Current year Deprecation Amount
		Calculation for current year Expence Amount
		Calculation for Intrest of Investments during year
8	Accounts From Incomplete Records	Debtors account for credit Sales
		Creditors Account for Credit Purchase
		Cash and bank Account
		Calculation for Depriciation

9	Partnership & LLP Accounts	Admission of a New Partner	Calculation for gaining / Sacrificing Ratio
			Goodwill Calulation
			Calculation for Amt Bring in by new partner
			Adjusted Capital of Old partners Calculation for gaining / Sacrificing Ratio
		Retirement of a Partner	Goodwill Calulation
			Calculation for Amt Taken bring in by old partners for Adj of Capital As per new ratio
			Calculation for gaining / Sacrificing Ratio
			Goodwill Calulation
			P & L Suspence Account Amt
		Death of a Partner	Calculation for Amt Bring in by Remaining partners to make Payment to decided partner
			Partial payment of Liabilities through asset and balance through Cash
		Dissolution of Partnership Firms and LLPs	Deficiency Amount bring in by solvent partners in Case of Garner V/s murrey
			Repayment Schedule in Case of HRCM method
			Calculation For amount payable to partners on each installment received under MLM Method

10	Company Accounts	Issue, Forfeiture and Re Issue of Shares	Allotment and adjustment of advance money and calculation of calls in arrears
			Calculation of capital reserve after ratio of forfeited shares
			Calculation of goodwill or capital reserve when shares are issued to vendors forconsideration other than Cash
			Presentation of share capital in balance sheet of company
		Issue of Debentures	Calculation of discount on issue and loss, one issue when debentures are issued at par/Discount, and redeemable at premium
			Calculation of goodwill and capital reserve when debentures are issued for the consideration other than cash
			Calculation of discount on issue and loss on issue to be written of each year
			Calculation of interest on debentures along with tax deducted at source
		Accounting for Bonus Issue and Right Issue	Calculation of bonus, value and selection of various reserves for issue of bonus shares
			Calculation of number of bonus shares to be issued
			Calculation of value of right, EX right value and cum right value
		Redemption of Preference Shares	Calculation of amount required for redemption purpose
			Calculation of amount to be transferred from various reserves per redemption purpose
		Redemption of Debentures	Calculation of required amount of DRR and DRRI amount
			Calculation of amount transferred to general reserve from debenture redemption reserve

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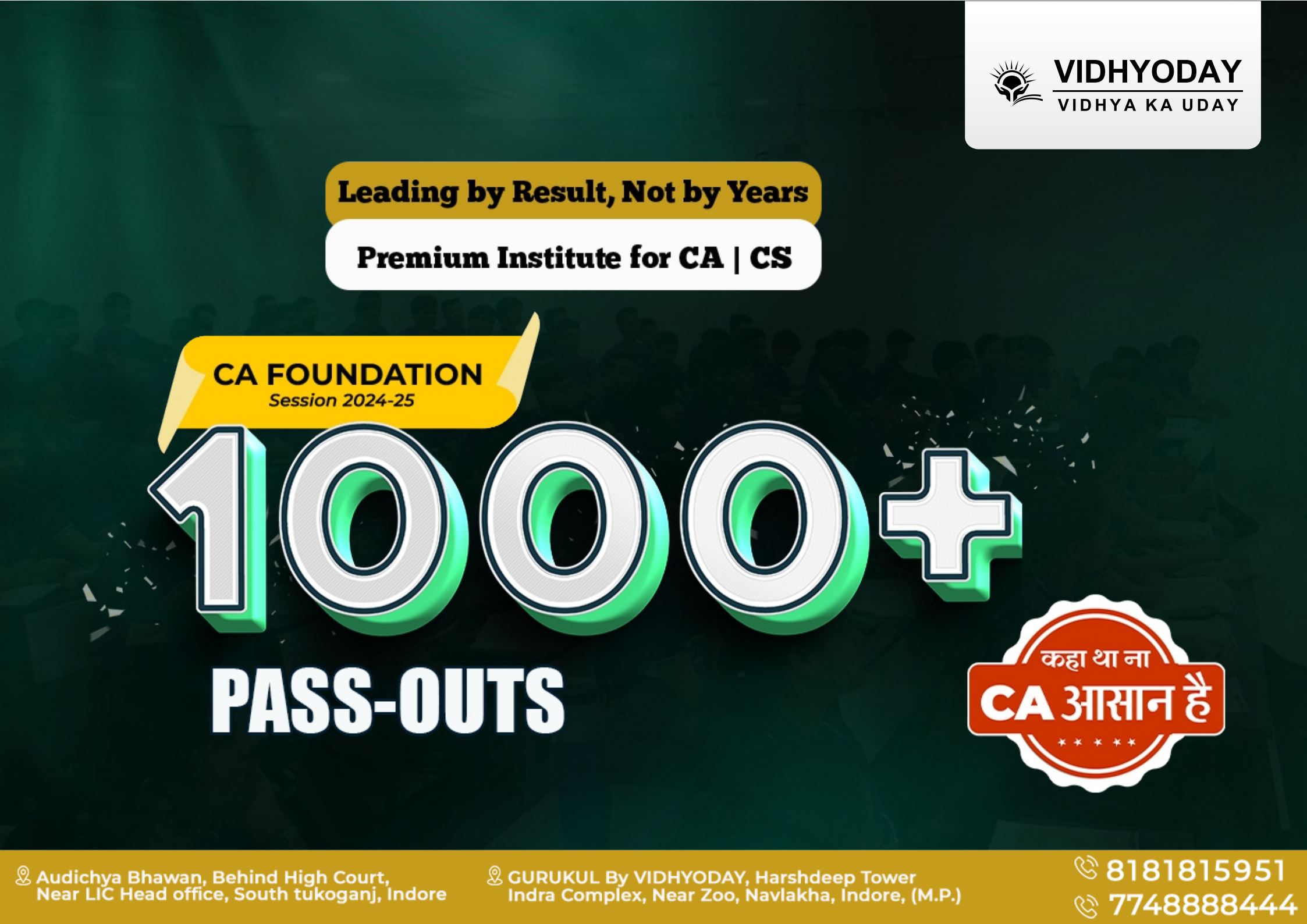
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CA INTER

JAN 2025 RESULT

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रिजल्ट | इंटरमीडिएट के 169 स्टूडेंट्स ने दोनों ग्रुप क्लियर किए, फाउंडेशन में 524 सफल

शहर के चार स्टूडेंट ऑल इंडिया टॉप 50 रैंक में, मोबाइल से दूरी बनाकर की तैयारी

पूरे शहर से बोथ ग्रुप पासऑउट - 169 स्टूडेंट्स
अकेले विद्योदय से बोथ ग्रुप पासऑउट - 129 स्टूडेंट्स

10 घंटे स्टडी, किसी ने टाइम की जगह टॉपिक टेबल बनाई

शहर की 4 ऑल इंडिया रैंक में से 3 विद्योदय से

City भास्कर

इंदौर • बुधवार 05 मार्च 2025 | 09

रिजल्ट | इंटरमीडिएट के 169 स्टूडेंट्स ने दोनों ग्रुप क्लियर किए, फाउंडेशन में 524 सफल

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