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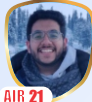
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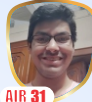
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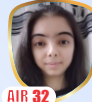
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AIR 18 CA Himalay Bohra



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AIR 21 CA Akshay Agrawal



AIR 21 CA Muska



AIR 21 CA Shikhan Khosla



AIR 21 CA Akash Agrawal



AIR 21 CA Jai Parwal



AIR 21 CA Neelam Jais

Dec 2020 Exam Result



05 CA Prerit Goyal



05 CA Janani G L



07 CA Varsha Panjwani



17 CA Pahlal Bansal



18 CA Shaifali Jain



23 CA Deepshikha Joshi



32 CA Ritik Dha



32 CA Deepam Somani



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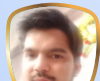
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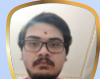
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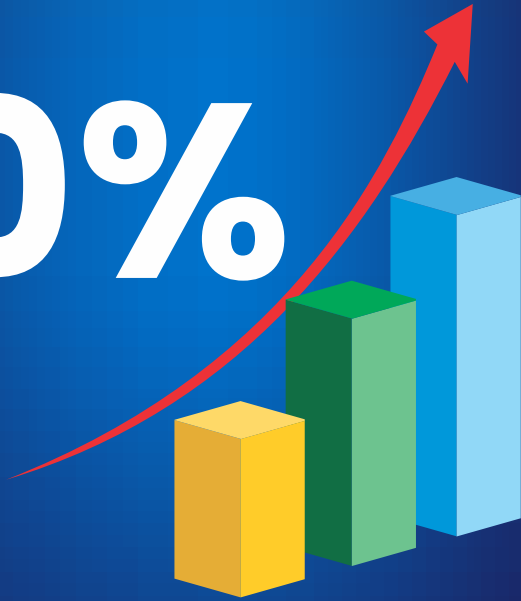
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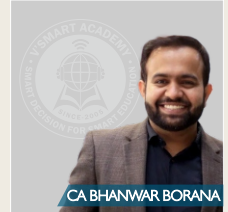
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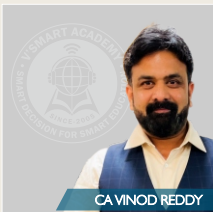
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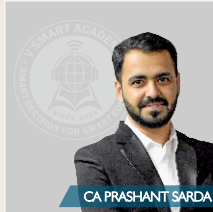
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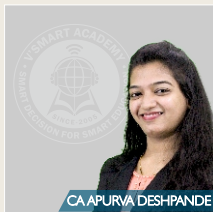
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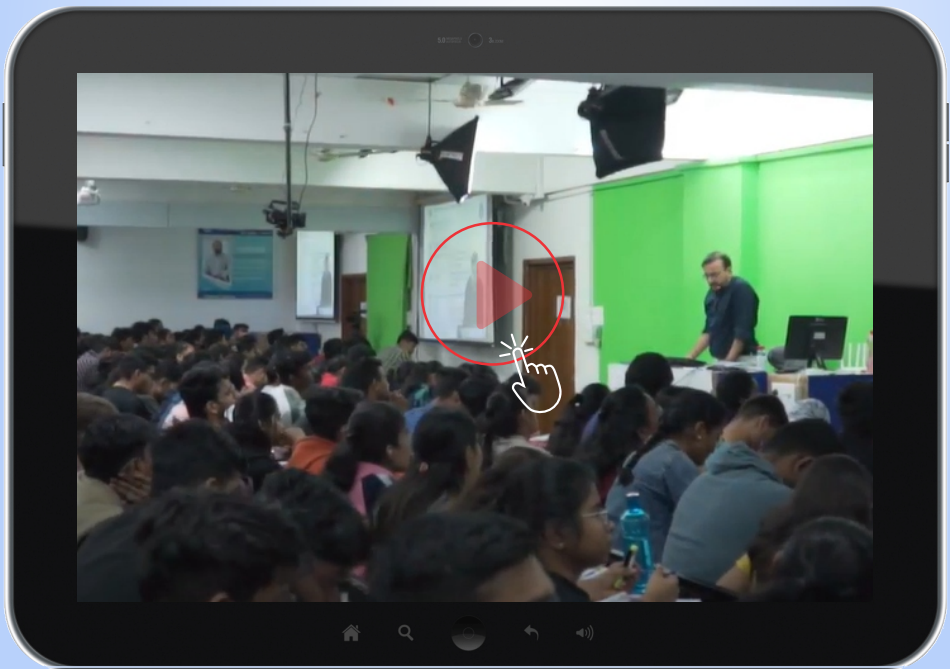


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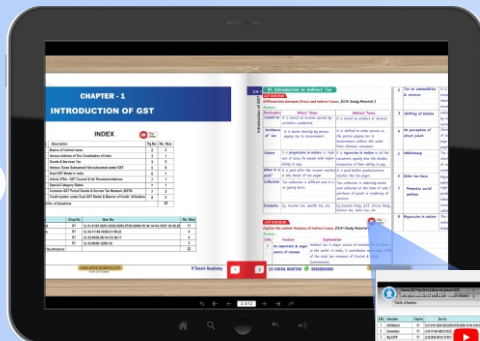
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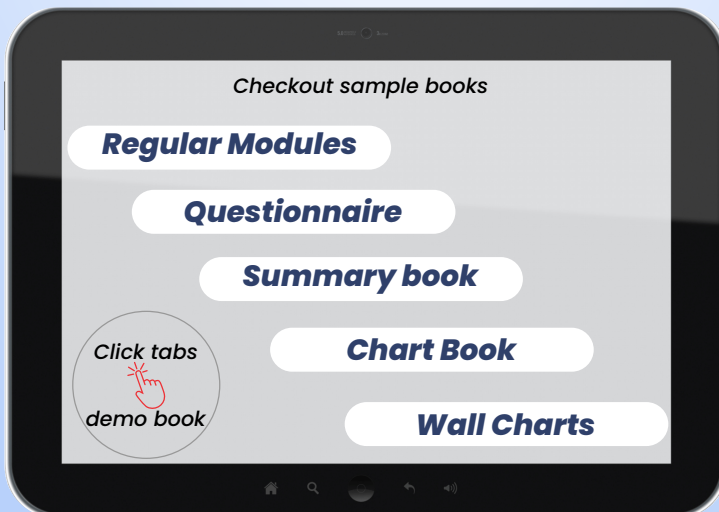
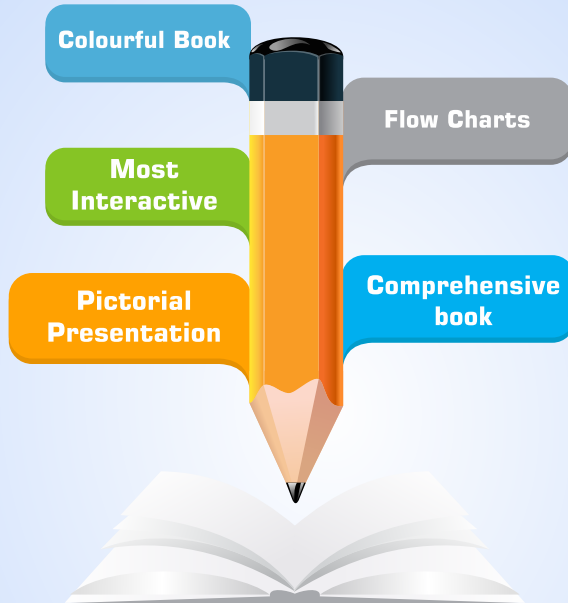


Sample book



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1 **APPLICABILITY OF IND AS (INDIAN ACCOUNTING STANDARDS)**

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3	Net Worth for the Applicability of INDAS	1.4
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5	Overview of Accounting Standards (AS)	1.6
6	Questions for Practice	1.8

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(AIR 4)

Maximum	Rs. 2 lakhs	Rs. 5 lakhs	Rs. 1 lakh
<u>Section 91: Power to Close Register of Members or Debenture-Holders or Other Security Holders.</u>			
(1) A company may close the RoM or register of DH or OSH for any period, subject to:			
<ul style="list-style-type: none">Such period shall not exceed in aggregate 45 days in each year and not exceed 30 days at any one timeprevious notice has to be given in prescribed manner of at least 7 days (or such lesser period as specified by SEBI for listed cos. or companies which intend to get their securities listed)			
(2) In case of contravention u/ss (1), penalty shall be:			
Co. and OID - Rs. 5,000 for every day during which register was closed subject to max. Rs. 1 lakh.			

Section 92: Annual Return

Every company shall prepare a return containing the following details as on close of FY: (BGR, SH, KMP, CFO)

RO, principal Biz. activities	Particulars of holding, associate or subsy (Group cos)	shares, debentures or other sec. and SH pattern	Members, DH, OSH and change since Previous FY (Holders)
Promoter/Dir/KMP and changes since PFY	Meetings - GM, BOD, Committee and attendance details	Remuneration of director/KMP	Penalty on director or + Compo

The Ran. Way



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Registers of Significant Beneficial Owner >

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problem 36
page 16

ABC corporation
wst-sheet for the month of June-2018

particulars	Amt (₹)	Amt (₹)
① opening stock of raw materials	60,000	
(+) purchased raw materials during June 2018	1,80,000	
(-) closing stock of raw materials	(50,000)	

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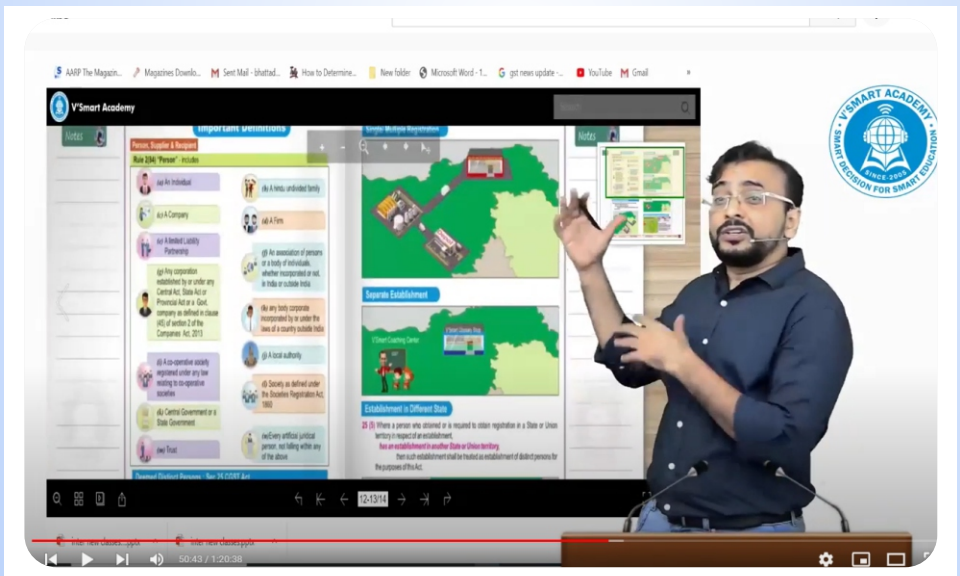
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If it is used for non-specified business within 8 yrs. then following shall be taxable under PGBP.	
	₹
Amount of deduction claimed u/s 35AD earlier	xxx
(-) depreciation that would have been allowable if Sec. 35AD not there	(xxx)
PGBP	xxx
Notes:	
1.	The above Provision is not applicable if Company becomes sick industrial Compa
2.	If asset is transferred from specified business to non-specified business within years then Actual cost shall be-
Cost of such asset	xxx
Less: depreciation allowable if such asset used for non-specified business from acquisition	(xxx)
	xxx

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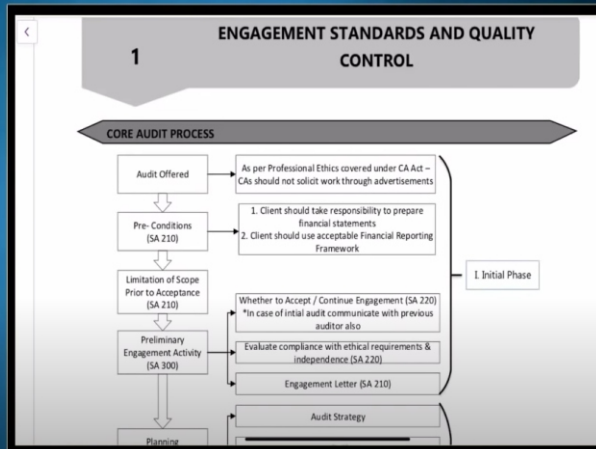
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CHAPTER - 2 FINANCIAL AND ACCOUNTING SYSTEM

1) INTRODUCTION:

In the process of learning about Financial and Accounting systems, there can be different angles to view the same thing and to understand it in a better way, we shall be viewing Financial and Accounting Systems from many different angles:

Requirements from Different Persons:

Managers View: Balance Sheet and Profit & Loss Account must be prepared easily putting much time/efforts.

Government View: Balance Sheet and Profit & Loss Account must be correct at any point of time.

Owner's View: I need right information at right point of time for decision making.

DISADVANTAGES OF NON-INTEGRATED SYSTEMS:

It can be explained in a simple way as, "a set of detailed methods,

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CA PRASHANT SARMA

11:58 AM Thu 16 Nov

GDP Factor Price **GDP Market Price**

$GDP_{fc} = GDP_{mp} - IDT + Subsidies$

Price Index or GDP Deflator = $\frac{\text{Nominal GDP}}{\text{Real GDP}} \times 100$

The GDP deflator, as the name implies, can be used 'deflate' or take inflation out of GDP. In other

24:27 / 2:49:22

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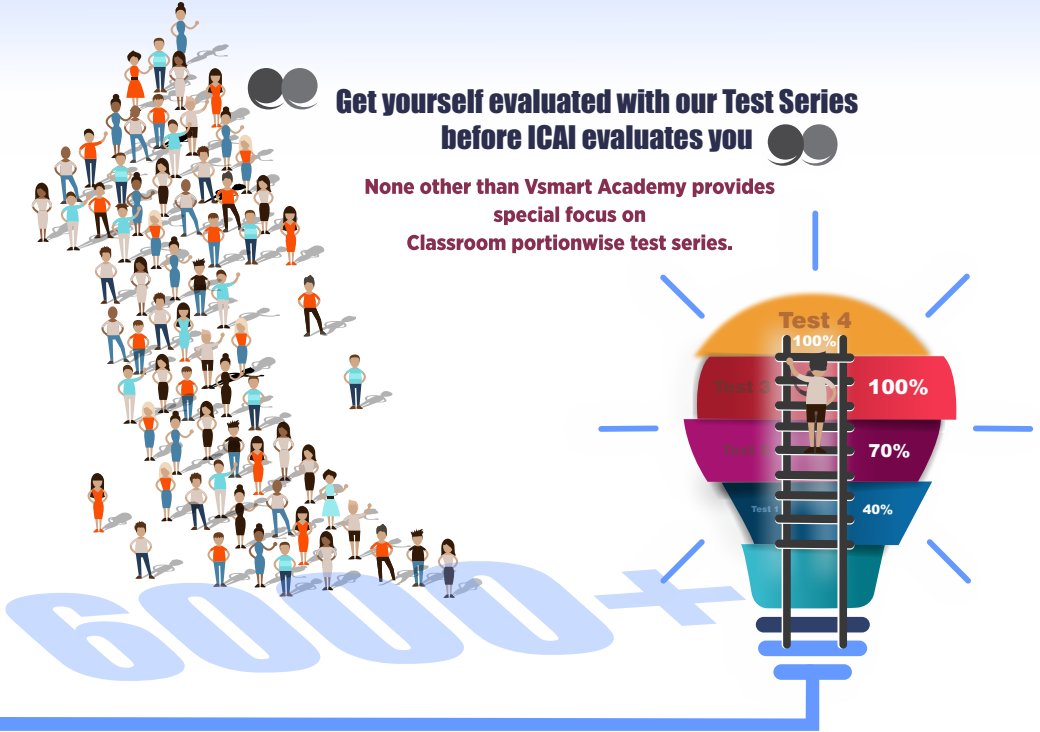
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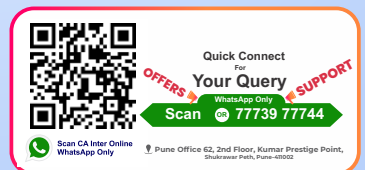
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V'Smart Academy



FAQs

How many views we can get for each lecture?

Each Video lecture is restricted by Video Duration.

1.5 times duration of actual video duration.

For example - If actual video duration is 3 hrs then you get total 4.5 hrs or 6 hrs duration to playback the video.

How the playback video duration counted?

The playback video timer will only start when you play the video. You can do unlimited video play, pause, stop & on-off activities till your total video duration exhaust. Also no time will be counted for drag video timeline.

What is the validity of entire course?

In brief, your video will be expired either you reach your video duration limit or 180 days validity whichever consume first.

Do I need the internet to play the lectures?

No, you play the video offline. However you do require internet for V'Smart software registration only once.

Can I Play the video Classes on single laptop or Multiple laptops?

Vsmart Software licence is authorised for single user and single laptop only. and cannot be played on multiple laptops.

Can I reuse the pendrive after finishing course?

Yes, you can certainly reuse the pendrive after finishing the course. Just format the PD and start reusing it. However we are not responsible for data loss after PD formatting

What if, I lost my Pen Drive?

We strongly recommend to keep the backup of PD classes by copying on your hard drive just in case if you lost your pen drive or your pen drive stop working in between by any reasons. If this case happens, you can copy your classes back to another PD or HD and play back again. In all, your classes will run only via external PD or HD.

What if, my laptop got formatted due to some reason? Can I resume the classes on same laptop?

Yes. You can play the classes on same laptop after formatting. However in this case, you have to email to ithelp.vsmart@gmail.com and our IT support team will provide you one IT tool to resume your classes from it was ended.

What if, my laptop got crashed and I want to activate the classes on another laptop? Can I do that?

Yes. You can activate the PD classes on another laptop **only once but at an additional cost of Rs.1000/-**

What if, my course validity of 180 days is over and I want extend validity for longer period?

No, You would not get any extension on any module which has been activated.

What should be my system min. configuration ?

Applicable for Laptop only.

Operating System - Windows 7 and Above

Min. Processor - Dual Core / Core 2 Due

Min.RAM - 2 GB

Proper ANTI VIRUS installed.

To Know more about vsmart purchase policy visit www.vsmartacademy.com/vsmartpolicy

Cautions

1. All lectures provided to you are encrypted with Vsmart Software and only played with Vsmart Media Player. Playing these videos in any other media player may corrupt and loss in data.
2. Lectures can be copied to another PC but cannot be played without Vsmart IT Supports permission. Any attempt of copying and activation of lectures to another PC without Vsmart IT Support permission may corrupt and loss in data.
3. All lectures are permitted to single user and single PC only. Any attempt of playing lectures using multiple users or multiple PCs without Vsmart IT Support permission may corrupt and loss in data.

(Note: Vsmart Academy is not responsible for any loss in Data in attempt of above activities)