

Contents to Scanner _____

Paper - 12

Company Accounts and Audit

⇒	Syllabus	12.1
⇒	Examination Trend Analysis	12.5
⇒	Line Chart Showing Relative Importance of Chapters	12.9
⇒	Frequency Table Showing Distribution of Marks	12.10
⇒	Frequency Table Showing Marks of Compulsory Questions	12.11
⇒	Legends for the Graphs	12.12
Section A : Accounts of Joint Stock Companies		
1.	Accounting of Shares and Debentures	12.13
2.	Presentation of Financial Statements	12.100
3.	Cash Flow Statement	12.138
4A.	Accounts of Banking Company	12.174
4B.	Accounts of Electricity Company	12.197
4C.	Accounts of Insurance Company	12.215
5.	Accounting Standards	12.241
5A.	Objective Questions	12.279

Section B : Auditing		
6.	Auditing Concepts	12.307
7.	Types of Audit	12.316
8.	Audit Engagement, Programme, Working Papers	12.334
9.	Internal Check, Internal Control and Internal Audit	12.356
10.	Vouching and Verification	12.377
11.	Company Auditor	12.387
12.	Cost Audit and Secretarial Audit	12.412
13.	Audit Report	12.425
14.	Miscellaneous Audit	12.453
15.	Objective Questions	12.478
⇒	Question Paper of June, 2018	12.487
⇒	Question Paper of December, 2018	12.494

Dedicated To

Dedicated to My Parents

Shri J.P. Srivastava

Smt. Chanda Srivastava

wife

Smt. Aneesha Srivastava

and

Daughters

Saanvi and Kuhoo

ATTENTION RANK HOLDERS

Congratulation !!

Complementary Books for Rank Holders (applicable for last attempt only) :

To submit the required details & attachments along with your interview visit: www.shuchita.com/rankholder

1. Get one complementary copy of Scanner of your choice.
2. Rank holders upto 30th positions are eligible only.
3. Best interviews will be published in our monthly e-journal **Shuchita Times**.

Shuchita Prakashan (P) Ltd.

25/19, L.I.C Colony, Tagore Town, Prayagraj – 211002

Phone: + 91-0532- 2467045, 2465947

Mob: +91 7754818899

Website: www.shuchita.com, Email: care@shuchita.com

Our Story

Scanner contains questions of previous examinations which are arranged topic and category wise with lots of analysis to understand the trend of question papers. In 1989, Prof. Arun Kumar invented "Scanner" to reduce confusion and uncertainty in the preparation of CA Examination. Today, Scanner is the most sought after book by the professional students doing CA, CS & CMA.

UNIQUE FEATURES OF THIS EDITION

- An **Examination Trend Analysis** for question paper based contents of last five examinations before the paper.
- Questions are arranged according to the **subject/topic** in ascending order of examinations/years.
- **Graph** for every chapter, showing marks allotment for last twenty examinations amongst Short Notes, Distinguish Between, Descriptive Questions and Practical Questions.
- Line Chart Showing Relative Importance of Chapters.
- Table Showing Marks of **Compulsory Questions** at the end of every chapter.
- Analytical Classification of every Chapter in **Four** Categories:
 - (1) Short Notes,
 - (2) Distinguish Between,
 - (3) Descriptive Questions and
 - (4) Practical Questions.
- **100%** Correct Answers of Practical Questions.
- Complete list of **Repeatedly Asked Questions** at the end of every chapter.
- Complete Question Paper of June 2018 and December 2018.
- Pleasant **get-up**.

Praise for Scanner

It's really a wonderful book where we have everything under one place.

Rohit Kumar Gururani, New Delhi

Mirror that reflects our preparation.

Ms. Priya Sharma, Jamshedpur

Scanner is a good approach for CWA students. It had played an important role in my preparation. This book gives an idea about examination. It was really of great help to me in my preparation.

Ganesh Mallinath Kadage, Solapur

Scanner is very helpful because in it are given chapter-wise questions. Objective type questions are given at one place and it is very easy to prepare at the time of examination.

Mutyala Bala Krishana, Bargarh (Orissa)

“Scanner” is synonym of “Success”. By using this book, a student comes to know the important chapters and topics having high ranks. This helps him to score high in very short period of time.

Chatar Singh Kalra, Punjab

**Opportunity!!!
Improve your Scanner and Win Reward!**

Scanner is a dynamic book to serve your needs with the shifting times. It is the product of immense effort of our team and we feel great pride to make timely editions of such volatile product for our students. Still some human errors may creep-in and some incompleteness may lie.

We seek your participation in improving your Scanner in two ways:

- **Making Your Scanners Error Free:** Find out any kind of mistake/error whatsoever it may be, including spellings etc. in this edition.
- **Making Your Own Working Notes in Scanners:** An expanded, clear, and described working note incorporating the smallest steps and fine nuances of the problem helps students score high.

How to Participate:

1. Mention about the mistake/error found by you. Please mention what according to you would be the correct thing.
2. In case of working notes, suggest the improvement in existing notes, and if required, write the new note where notes are not available. You may mark in the Scanner or write it fresh.
3. Clearly give exact location of mistake/improvement by mentioning: Book Name, Edition (January 2019), Page Number and Question Number.
4. Send the correction/improvement/suggestion to:

Editorial Board
Shuchita Prakashan (P) Ltd.
25/19, LIC Colony,
Tagore Town,
Prayagraj – 211002

Online Feedback:
shuchita.com/feedback
Email: ask@shuchita.com
For any other information
Please Call: 7080812686

5. You will be awarded ₹ 50 for each correction/improvement/ suggestion approved by Editorial Board.
6. You will also receive **one Free Copy of Solved Scanner** as per your choice.
7. Send your information giving your name, address, mobile number, and complete postal address including the pin code and e-mail address.
8. The last date of sending the query is 31st May 2019 for January 2019 edition.
9. The decision of the Editorial Board will be final and binding.

Note: If you are sending one or more mistake/error/suggestions/new working notes from one particular book, you are entitled for one free copy of Scanner of your choice only.

