

2019-2020 Study Material Question – Answer
(Study Material Question)

2019-2020 Study Material Question – Answer

Q1

Q1. Introduction

The study material, *Accounting (Theory)*, has been developed by staff of the following:

a) The Institute of Cost Accountants, India

b) The Institute of Chartered Accountants

c) The Institute of Cost Accountants

d) The Institute of Cost Accountants, India

Answer:

Answer: (a) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (b) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Q2

Q2. Introduction

The study material, *Accounting (Theory)*, has been developed by staff of the following:

a) The Institute of Cost Accountants, India

b) The Institute of Chartered Accountants

c) The Institute of Cost Accountants

d) The Institute of Cost Accountants, India

Answer:

Answer: (a) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Q3

Answer: (a) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (b) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (c) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Q4

Answer: (a) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (b) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

2019-2020 Study Material Question – Answer

Q5

Q5. Introduction

The study material, *Accounting (Theory)*, has been developed by staff of the following:

a) The Institute of Cost Accountants, India

b) The Institute of Chartered Accountants

c) The Institute of Cost Accountants

d) The Institute of Cost Accountants, India

Answer:

Answer: (a) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (b) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (c) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

Answer: (d) is correct. The study material, *Accounting (Theory)*, has been developed by the Institute

of Cost Accountants, India.

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Q6

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Investment Companies, 2019 AICPA,2019-11-27 Whether you are a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies Your industry standard resource this 2019 edition supports practitioners in a constantly changing industry landscape Packed with continuous regulatory developments this guide covers Authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures Details on the changes to illustrated financial statements and disclosures resulting from guidance that was recently issued or became recently effective for example SEC s release Disclosure Update and Simplification 2019 updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting and appendices discussing the new standard for financial instruments common or collective trusts and business development companies Finally this guide features a schedule of changes which identifies where to find updated content and the associated reasons for the changes

Accounting Guide: Brokers and Dealers in Securities 2017 AICPA.,AICPA,2017-12-11 The 2017 edition gives up to date industry specific guidance needed to be able to tailor operations with the most current standards and regulations Included are new best practices and interpretive guidance to industry specific considerations this guide has you covered This edition offers

best practice discussion of industry specific issues such as fair value accounting and related disclosures as well as compliance with regulatory requirements Further new guidance on initial margin has been approved in accordance with applicable AICPA requirements **Federal Register** ,2013-11 **Accounting Guide** AICPA,2019-11-19 It is critical to understand the complexities of the specialized accounting and regulatory requirements needed for the broker dealer industry This comprehensive guide has been designed to be beneficial for a wide range of professionals within the broker dealer industry Updates to this edition are to conform the content to current accounting standards and regulatory requirements The updates include SEC Release No 34 86073 Amendment to Single Issuer Exemption for Broker Dealers ASU No 2018 09 Codification Improvements and SEC Release Nos 33 10532 34 83875 IC 33203 Disclosure Update and Simplification In addition this edition features a new example disclosure note for revenue from contracts with customers which has been added to the guide s illustrative financial statements and footnote disclosures **How To Pass The CPA Exam** Stephanie Ng,2013-06-26 A CPA exam guide written specifically for international students The US CPA qualification exam is the most popular professional accounting qualification not just in the United States but around the world as well As international testing centers open across the globe increasing numbers of non American students are taking the exam but lack a study resource written specifically for them Author Stephanie Ng passed the exam in less than a year and operates a popular exam test prep website at IPassTheCPAExam com In How to Pass the CPA Exam Ng explains her techniques and study tactics specifically for students outside the United States A comprehensive and practical study guide for CPA exam students outside the United States Written by the operator of a highly popular test prep website for international students Includes practical and effective test prep resources Packed with smart advice presented from an international perspective How to Pass the CPA Exam is a must for international students preparing for the test **Integrity and Internal Control in Information Systems** Sushil Jajodia,Graeme W. McGregor,William List,Leon A.M. Strous,2013-03-09 Dear readers Although it is well known that confidentiality integrity and availability are high level objectives of information security much of the attention in the security arena has been devoted to the confidentiality and availability aspects of security IFIP TC 11 Working Group 11 5 has been charged with exploring the area of the integrity objective within information security and the relationship between integrity in information systems and the overall internal control systems that are established in organizations to support the corporate governance codes In this collection you will not only find the papers that have been presented during the first working conference dedicated to the subject section A but also some of the papers that have formed the basis for the current activities of this working group section B Finally some information about IFIP TC 11 and its working groups is included section C This first working conference is the start for an ongoing dialog between the information security specialists and the internal control specialists so that both may work more effectively together to assist in creating effective business systems in the future **Curt Verschoor on Ethics** Curtis C. Verschoor,2020-07-01 Curt Verschoor On Ethics is a compilation of the

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