## Preface

The First Edition of Scanner-cum-Compiler (in 2 volumes) for C.A. Foundation has been drafted as per the new syllabus prescribed by ICAI w.e.f. July 2017 & as per the recent amendments in the provisions of the Companies Act, 2013:

- ◆ For the purpose of ease in study, the book is divided into 2 volumes on the basis of 4 papers:
  - 1. Principles & Practice of Accounting
  - 2. Business Laws & Business Correspondence & Reporting
  - 3. Business Mathematics, Logical Reasoning & Statistics
  - 4. Business Economics & Business & Commercial Knowledge.
- ◆ The book includes a large number of well thought out problems & case studies along with their solutions which include comments, explanations and assumptions, working notes & alternatives wherever deemed relevant.
- ◆ Topics & questions have been sequenced in the order in which it will be convenient & expedient for students to prepare.
- ◆ The book also incorporates CA-Foundation solved papers of May 2018, November 2018 & May 2019 examinations of 'Principles & Practices of Accounting' & 'Business Laws & Business Correspondence & Reporting' only.
- ◆ The book is not a textbook which contains the entire depth of the curriculum nor is it a scanner which only illustrates the previous years' examination questions. It is a compilation of all the important questions, in respect of all the subjects, which are essential to generate the required level of competence to form a strong base in these subjects & to qualify the Foundation examinations.
- ◆ The authors are grateful for the initiative & the endeavours put in by the management team of TAXMANN for printing & publishing the First Edition of the book.

I-8 PREFACE

The authors welcome any suggestions & constructive feedback for the improvement of the book.

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