

**Intermediate Course**  
**Study Material**  
**(Modules 1 to 3)**

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**PAPER: 5**

**ADVANCED ACCOUNTING**

**MODULE – 3**



**BOARD OF STUDIES**  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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Revised Edition : September, 2021

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Committee/  
Department : Board of Studies

ISBN No. :

Price(All Modules) :

Published by : The Publication Department on behalf of The Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi 110 002, India.

Printed by :

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