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though gst is a tax reform however it is pertinent for entities to access its impact on accounts accounting processes and various disclosures second edition of this book attempts to bridge that gap by providing a pragmatic analysis of the concepts and processes established under gst vis à vis accounting laws the book is aimed at all the professionals students and other academicians key highlights comparative analysis of important provisions under as ind as and gst details discussion on accounts records documents to be maintained under gst input tax credit journal entries and ledgers to be maintained under gst year end control points for accountants gst audit preparations detailed analysis of employer employee transactions prior period items and provisions related party transactions contains faqs and gst forms and formats relevant for accountants

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