

Contents

Paper – 1

Fundamentals of Accounting

Table Showing Important Chapters on the Basis of their Frequency	1-2
Line Chart Showing Relative Importance of Chapters	3
1. Accounting: An Introduction	5-31
Unit 1 Meaning and Scope of Accounting	5
Unit 2 Accounting Concepts, Principles and Conventions	10
Unit 3 Accounting Standards – Concepts, Objectives, Benefits.....	23
Unit 4 Accounting Policies	26
Unit 5 Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	29
2. Accounting Process	32-77
Unit 1 Basic Accounting Procedures – Journal Entries	32
Unit 2 Ledgers	40
Unit 3 Trial Balance	46
Unit 4 Subsidiary Books	52
Unit 5 Cash Book	55
Unit 6 Capital and Revenue Expenditures and Receipts	59
Unit 7 Contingent Assets and Contingent Liabilities	65
Unit 8 Rectification of Errors	68
3. Bank Reconciliation Statement	78-87
4. Inventories	88-101
5. Depreciation Accounting	102-116
6. Preparation of Final Accounts of Sole Proprietors	117-140
7. Accounting for Special Transactions	141-182
Unit 1 Consignment	141
Unit 2 Joint Ventures	154
Unit 3 Bills of Exchange and Promissory Notes	164
Unit 4 Sale of Goods on Approval or Return Basis	177

8. Partnership	.....	183-222
Unit 1 Introduction to Partnership Accounts	.....	183
Unit 2 Treatment of Goodwill in Partnership Accounts	.....	192
Unit 3 Admission of New Partner	.....	202
Unit 4 Retirement of a Partner	.....	211
Unit 5 Death of a Partner	.....	218
9. Company Accounts	.....	223-274
Unit 1 Introduction to Company Accounts	.....	223
Unit 2 Issue, Forfeiture and Re-Issue of Shares	.....	242
Unit 3 Redemption of Preference Shares	.....	261
Unit 4 Issue of Debentures	.....	267

Paper – 2
Mercantile Laws

Table Showing Important Chapters on the Basis of their Frequency.....		275
Line Chart Showing Relative Importance of Chapters	.....	276
1. The Indian Contract Act, 1872	.....	277-343
Unit 1 Nature of Contracts	.....	277
Unit 2 Consideration	.....	293
Unit 3 Other Essential Elements of a Valid Contract	.....	301
Unit 4 Performance of Contract	.....	319
Unit 5 Breach of Contract	.....	330
Unit 6 Contingent and Quasi – Contracts	.....	337
2. The Sale of Goods Act, 1930	.....	344-382
Unit 1 Formation of Contract of Sale	.....	344
Unit 2 Conditions and Warranties	.....	355
Unit 3 Transfer of Ownership and Delivery of Goods	.....	364
Unit 4 Unpaid Seller	.....	375
3. The Indian Partnership Act, 1932	.....	383-422
Unit 1 General Nature of a Partnership	.....	383
Unit 2 Relations of Partners	.....	397
Unit 3 Registration & Dissolution of a Firm	.....	411

Paper – 3
General Economics

Table Showing Important Chapters on the Basis of their Frequency.....	423
Line Chart Showing Relative Importance of Chapters	425
Notes on Macro Economics	427-454
1. Introduction to Micro Economics	455-463
2. Theory of Demand and Supply	464-489
Unit 1 Theory of Demand	464
Unit 2 Theory of Consumer Behaviour	476
Unit 3 Theory of Supply	484
3. Theory of Production and Cost	490-510
Unit 1 Theory of Production	490
Unit 2 Theory of Cost	499
4. Market	511-530
Unit 1 Market	511
Unit 2 Determination of Price	515
Unit 3 Price and Output Determination	518
5. Indian Economy: A Profile	531-555
Unit 1 Indian Economy	531
Unit 2 Role of Different Sectors	535
Unit 3 National Income	544
Unit 4 Tax System	551
6. Aspects of Indian Economy	556-594
Unit 1 Population	556
Unit 2 Poverty	562
Unit 3 Unemployment	567
Unit 4 Infrastructural Challenges	572
Unit 5 Inflation	579
Unit 6 Budget and Fiscal Deficits	585
Unit 7 Balance of Payment	588
Unit 8 External Debt	593
7. Economic Reforms in India	595-612
Unit 1 Economic Reforms in India	595
Unit 2 Liberalisation, Privatisation and Disinvestment	601

Unit 3 Globalisation	.....	606
8. Money and Banking	.....	613-630
Unit 1 Money	.....	613
Unit 2 Commercial Banks	.....	618
Unit 3 Reserve Bank of India (RBI)	.....	623

Paper – 4
Quantitative Aptitude

Table Showing Important Chapters on the Basis of their Frequency.....	631
Line Chart Showing Relative Importance of Chapters	..... 632
Notes on Quantitative Aptitude	633-704
1. Ratio and Proportion, Indices and Logarithm	..... 705
2. Equations	..... 718
3. Inequalities	..... 729
4. Simple and Compound Interest Including Annuity Applications.....	737
5. Basic Concepts of Permutations and Combinations	..... 749
6. Sequence and Series Arithmetic and Geometric Progression	..... 759
7. Sets, Functions & Relations	..... 770
8. Limits and Continuity Intuitive Approach	..... 779
9. Basic Concepts of Differential and Integral Calculus	..... 787
10. Statistical Description of Data	..... 800
11. Measures of Central Tendency and Dispersion	..... 811
12. Correlation and Regression	..... 826
13. Probability and Expected Value by Mathematical Expectation	..... 838
14. Theoretical Distributions	..... 853
15. Sampling Theory	..... 865
16. Index Numbers	..... 875