

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	5-35
Unit 1 Meaning and Scope of Accounting	5
Unit 2 Accounting Concepts, Principles and Conventions	11
Unit 3 Accounting Standards – Concepts, Objectives, Benefits.....	26
Unit 4 Accounting Policies	30
Unit 5 Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	33
2. Accounting Process	36-83
Unit 1 Basic Accounting Procedures – Journal Entries	36
Unit 2 Ledgers	45
Unit 3 Trial Balance	51
Unit 4 Subsidiary Books	57
Unit 5 Cash Book	60
Unit 6 Capital and Revenue Expenditures and Receipts	64
Unit 7 Contingent Assets and Contingent Liabilities	70
Unit 8 Rectification of Errors	74
3. Bank Reconciliation Statement	85-95
4. Inventories	96-111
5. Depreciation Accounting	112-127
6. Preparation of Final Accounts of Sole Proprietors	128-152
7. Accounting for Special Transactions	153-199
Unit 1 Consignment	153
Unit 2 Joint Ventures	167
Unit 3 Bills of Exchange and Promissory Notes	178
Unit 4 Sale of Goods on Approval or Return Basis	193

8. Partnership	.....	200-240
Unit 1 Introduction to Partnership Accounts	.....	200
Unit 2 Treatment of Goodwill in Partnership Accounts	.....	210
Unit 3 Admission of New Partner	.....	220
Unit 4 Retirement of a Partner	.....	229
Unit 5 Death of a Partner	.....	236
9. Company Accounts	.....	241-296
Unit 1 Introduction to Company Accounts	.....	241
Unit 2 Issue, Forfeiture and Re-Issue of Shares	.....	260
Unit 3 Redemption of Preference Shares	.....	281
Unit 4 Issue of Debentures	.....	287

Paper – 2
Mercantile Laws

Table Showing Important Chapters on the Basis of their Frequency.....		297
Line Chart Showing Relative Importance of Chapters	.....	298
1. The Indian Contract Act, 1872	.....	299-370
Unit 1 Nature of Contracts	.....	299
Unit 2 Consideration	.....	317
Unit 3 Other Essential Elements of a Valid Contract	.....	325
Unit 4 Performance of Contract	.....	343
Unit 5 Breach of Contract	.....	356
Unit 6 Contingent and Quasi – Contracts	.....	364
2. The Sale of Goods Act, 1930	.....	371-412
Unit 1 Formation of Contract of Sale	.....	371
Unit 2 Conditions and Warranties	.....	383
Unit 3 Transfer of Ownership and Delivery of Goods	.....	392
Unit 4 Unpaid Seller	.....	404
3. The Indian Partnership Act, 1932	.....	413-454
Unit 1 General Nature of a Partnership	.....	413
Unit 2 Relations of Partners	.....	428
Unit 3 Registration & Dissolution of a Firm	.....	442

Paper – 3
General Economics

Table Showing Important Chapters on the Basis of their Frequency.....	455
Line Chart Showing Relative Importance of Chapters	457
Notes on Macro Economics	459-486
1. Introduction to Micro Economics	487-496
2. Theory of Demand and Supply	497-525
Unit 1 Theory of Demand	497
Unit 2 Theory of Consumer Behaviour	511
Unit 3 Theory of Supply	519
3. Theory of Production and Cost	526-547
Unit 1 Theory of Production	526
Unit 2 Theory of Cost	535
4. Market	548-568
Unit 1 Market	548
Unit 2 Determination of Price	552
Unit 3 Price and Output Determination	555
5. Indian Economy: A Profile	569-594
Unit 1 Indian Economy	569
Unit 2 Role of Different Sectors	574
Unit 3 National Income	583
Unit 4 Tax System	590
6. Aspects of Indian Economy	595-638
Unit 1 Population	595
Unit 2 Poverty	602
Unit 3 Unemployment	607
Unit 4 Infrastructural Challenges	613
Unit 5 Inflation	621
Unit 6 Budget and Fiscal Deficits	627
Unit 7 Balance of Payment	631
Unit 8 External Debt	636

7. Economic Reforms in India	.....	639-659
Unit 1 Economic Reforms in India	.....	639
Unit 2 Liberalisation, Privatisation and Disinvestment	.....	646
Unit 3 Globalisation	.....	652
8. Money and Banking	.....	660-678
Unit 1 Money	.....	660
Unit 2 Commercial Banks	.....	665
Unit 3 Reserve Bank of India (RBI)	.....	670

Paper – 4
Quantitative Aptitude

Table Showing Important Chapters on the Basis of their Frequency.....	679
Line Chart Showing Relative Importance of Chapters	680
Notes on Quantitative Aptitude	681-752
1. Ratio and Proportion, Indices and Logarithm	753
2. Equations	767
3. Inequalities	779
4. Simple and Compound Interest Including Annuity Applications.....	788
5. Basic Concepts of Permutations and Combinations	800
6. Sequence and Series Arithmetic and Geometric Progression	810
7. Sets, Functions & Relations	821
8. Limits and Continuity Intuitive Approach	830
9. Basic Concepts of Differential and Integral Calculus	838
10. Statistical Description of Data	852
11. Measures of Central Tendency and Dispersion	864
12. Correlation and Regression	880
13. Probability and Expected Value by Mathematical Expectation	893
14. Theoretical Distributions	910
15. Sampling Theory	922
16. Index Numbers	933