

# Contents to the CPT Solved Scanner

## Paper – 1

### Fundamentals of Accounting

<b>1. Accounting: An Introduction</b>	<b>S-3-25</b>
Unit 1 Meaning and Scope of Accounting	S-3
Unit 2 Accounting Concepts, Principles and Conventions	S-6
Unit 3 Accounting Standards – Concepts, Objectives, Benefits.....	S-20
Unit 4 Accounting Policies	S-22
Unit 5 Accounting as a Measurement Discipline	
– Valuation Principles, Accounting Estimates	S-24
<b>2. Accounting Process</b>	<b>S-26-65</b>
Unit 1 Basic Accounting Procedures – Journal Entries	S-26
Unit 2 Ledgers	S-33
Unit 3 Trial Balance	S-38
Unit 4 Subsidiary Books	S-43
Unit 5 Cash Book	S-46
Unit 6 Capital and Revenue Expenditures and Receipts	S-49
Unit 7 Contingent Assets and Contingent Liabilities	S-54
Unit 8 Rectification of Errors	S-57
<b>3. Bank Reconciliation Statement</b>	<b>S-66-73</b>
<b>4. Inventories</b>	<b>S-74-88</b>
<b>5. Depreciation Accounting</b>	<b>S-89-103</b>
<b>6. Preparation of Final Accounts of Sole Proprietors</b>	<b>S-104-128</b>
<b>7. Accounting for Special Transactions</b>	<b>S-129-170</b>
Unit 1 Consignment	S-129
Unit 2 Joint Ventures	S-143
Unit 3 Bills of Exchange and Promissory Notes	S-153
Unit 4 Sale of Goods on Approval or Return Basis	S-167
<b>8. Partnership</b>	<b>S-171-206</b>
Unit 1 Introduction to Partnership Accounts	S-171
Unit 2 Treatment of Goodwill in Partnership Accounts	S-179
Unit 3 Admission of New Partner	S-189
Unit 4 Retirement of a Partner	S-201
Unit 5 Death of a Partner	S-205
<b>9. Company Accounts</b>	<b>S-207-244</b>
Unit 1 Introduction to Company Accounts	S-207
Unit 2 Issue, Forfeiture and Re-Issue of Shares	S-211
Unit 3 Redemption of Preference Shares	S-231
Unit 4 Issue of Debentures	S-236

**Paper – 2**  
**Mercantile Laws**

<b>1. The Indian Contract Act, 1872</b>	<b>.....S-247-304</b>
Unit 1 Nature of Contracts	..... S-247
Unit 2 Consideration	..... S-261
Unit 3 Other Essential Elements of a Valid Contract	..... S-267
Unit 4 Performance of Contract	..... S-285
Unit 5 Breach of Contract	..... S-295
Unit 6 Contingent and Quasi – Contracts	..... S-300
<b>2. The Sale of Goods Act, 1930</b>	<b>.....S-305-343</b>
Unit 1 Formation of Contract of Sale	..... S-305
Unit 2 Conditions and Warranties	..... S-317
Unit 3 Transfer of Ownership and Delivery of Goods	..... S-326
Unit 4 Unpaid Seller	..... S-336
<b>3. The Indian Partnership Act, 1932</b>	<b>.....S-344-382</b>
Unit 1 General Nature of a Partnership	..... S-344
Unit 2 Relations of Partners	..... S-357
Unit 3 Registration & Dissolution of a Firm	..... S-371

**Paper – 3**  
**General Economics**

<b>1. Introduction to Micro Economics</b>	<b>.....S-385-392</b>
<b>2. Theory of Demand and Supply</b>	<b>.....S-393-422</b>
Unit 1 Theory of Demand	..... S-393
Unit 2 Theory of Consumer Behaviour	..... S-408
Unit 3 Theory of Supply	..... S-418
<b>3. Theory of Production and Cost</b>	<b>.....S-423-443</b>
Unit 1 Theory of Production	..... S-423
Unit 2 Theory of Cost	..... S-431
<b>4. Market</b>	<b>.....S-444-463</b>
Unit 1 Market	..... S-444
Unit 2 Determination of Price	..... S-447
Unit 3 Price and Output Determination	..... S-450
<b>5. Indian Economy- A Profile</b>	<b>.....S-464-478</b>
Unit 1 Indian Economy	..... S-464
Unit 2 Role on Different Sectors	..... S-466
Unit 3 National Income	..... S-472
Unit 4 Tax System	..... S-476

<b>6. Aspects of Indian Economy</b>	<b>S-479-501</b>
Unit 1 Population	S-479
Unit 2 Poverty	S-483
Unit 3 Unemployment	S-486
Unit 4 Infrastructural Challenges	S-489
Unit 5 Inflation	S-492
Unit 6 Budget and Fiscal Deficits	S-497
Unit 7 Balance of Payment	S-498
Unit 8 External Debt	S-501
<b>7. Economic Reforms in India</b>	<b>S-502-512</b>
Unit 1 Economic Reforms in India	S-502
Unit 2 Liberalisation, Privatisation and Disinvestment	S-506
Unit 3 Globalisation	S-508
<b>8. Money and Banking</b>	<b>S-513-524</b>
Unit 1 Money	S-513
Unit 2 Commercial Banks	S-516
Unit 3 Reserve Bank of India (RBI)	S-519

**Paper – 4**  
**Quantitative Aptitude**

1. Ratio and Proportion, Indices and Logarithm	S-527
2. Equations	S-555
3. Inequalities	S-585
4. Simple and Compound Interest Including Annuity Applications.....	S-591
5. Basic Concepts of Permutations and Combinations	S-620
6. Sequence and Series Arithmetic and Geometric Progression	S-634
7. Sets, Functions & Relations	S-667
8. Limits and Continuity Intuitive Approach	S-680
9. Basic Concepts of Differential and Integral Calculus	S-698
10. Statistical Description of Data	S-739
11. Measures of Central Tendency and Dispersion	S-748
12. Correlation and Regression	S-774
13. Probability and Expected Value by Mathematical Expectation	S-796
14. Theoretical Distributions	S-822
15. Sampling Theory	S-840
16. Index Numbers	S-851