

**Contents to the CPT Solved Scanner  
Paper – 1  
Fundamentals of Accounting**

<b>1. Accounting: An Introduction</b>	<b>S-3-28</b>
Unit 1 Meaning and Scope of Accounting	S-3
Unit 2 Accounting Concepts, Principles and Conventions	S-7
Unit 3 Accounting Standards – Concepts, Objectives, Benefits.....	S-22
Unit 4 Accounting Policies	S-25
Unit 5 Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	S-27
<b>2. Accounting Process</b>	<b>S-29-70</b>
Unit 1 Basic Accounting Procedures – Journal Entries	S-29
Unit 2 Ledgers	S-36
Unit 3 Trial Balance	S-41
Unit 4 Subsidiary Books	S-47
Unit 5 Cash Book	S-50
Unit 6 Capital and Revenue Expenditures and Receipts	S-53
Unit 7 Contingent Assets and Contingent Liabilities	S-58
Unit 8 Rectification of Errors	S-61
<b>3. Bank Reconciliation Statement</b>	<b>S-71-78</b>
<b>4. Inventories</b>	<b>S-79-95</b>
<b>5. Depreciation Accounting</b>	<b>S-96-112</b>
<b>6. Preparation of Final Accounts of Sole Proprietors</b>	<b>S-113-140</b>
<b>7. Accounting for Special Transactions</b>	<b>S-141-188</b>
Unit 1 Consignment	S-141
Unit 2 Joint Ventures	S-157
Unit 3 Bills of Exchange and Promissory Notes	S-169
Unit 4 Sale of Goods on Approval or Return Basis	S-184
<b>8. Partnership</b>	<b>S-189-229</b>
Unit 1 Introduction to Partnership Accounts	S-189
Unit 2 Treatment of Goodwill in Partnership Accounts	S-197
Unit 3 Admission of New Partner	S-209
Unit 4 Retirement of a Partner	S-222
Unit 5 Death of a Partner	S-227
<b>9. Company Accounts</b>	<b>S-230-270</b>
Unit 1 Introduction to Company Accounts	S-230
Unit 2 Issue, Forfeiture and Re-Issue of Shares	S-234
Unit 3 Redemption of Preference Shares	S-256
Unit 4 Issue of Debentures	S-262

**Paper – 2**  
**Mercantile Laws**

<b>1. The Indian Contract Act, 1872</b>	<b>.....S-273-338</b>
Unit 1 Nature of Contracts	..... S-273
Unit 2 Consideration	..... S-290
Unit 3 Other Essential Elements of a Valid Contract	..... S-297
Unit 4 Performance of Contract	..... S-317
Unit 5 Breach of Contract	..... S-328
Unit 6 Contingent and Quasi – Contracts	..... S-333
<b>2. The Sale of Goods Act, 1930</b>	<b>.....S-339-383</b>
Unit 1 Formation of Contract of Sale	..... S-339
Unit 2 Conditions and Warranties	..... S-353
Unit 3 Transfer of Ownership and Delivery of Goods	..... S-363
Unit 4 Unpaid Seller	..... S-375
<b>3. The Indian Partnership Act, 1932</b>	<b>.....S-384-426</b>
Unit 1 General Nature of a Partnership	..... S-384
Unit 2 Relations of Partners	..... S-399
Unit 3 Registration & Dissolution of a Firm	..... S-414

**Paper – 3**  
**General Economics**

<b>1. Introduction to Micro Economics</b>	<b>.....S-429-437</b>
<b>2. Theory of Demand and Supply</b>	<b>.....S-438-471</b>
Unit 1 Theory of Demand	..... S-438
Unit 2 Theory of Consumer Behaviour	..... S-455
Unit 3 Theory of Supply	..... S-466
<b>3. Theory of Production and Cost</b>	<b>.....S-472-495</b>
Unit 1 Theory of Production	..... S-472
Unit 2 Theory of Cost	..... S-481
<b>4. Market</b>	<b>.....S-496-516</b>
Unit 1 Market	..... S-496
Unit 2 Determination of Price	..... S-499
Unit 3 Price and Output Determination	..... S-502
<b>5. Indian Economy- A Profile</b>	<b>.....S-517-533</b>
Unit 1 Indian Economy	..... S-517
Unit 2 Role on Different Sectors	..... S-520
Unit 3 National Income	..... S-527
Unit 4 Tax System	..... S-531

<b>6. Aspects of Indian Economy</b>	<b>S-534-559</b>
Unit 1 Population	S-534
Unit 2 Poverty	S-538
Unit 3 Unemployment	S-541
Unit 4 Infrastructural Challenges	S-544
Unit 5 Inflation	S-548
Unit 6 Budget and Fiscal Deficits	S-553
Unit 7 Balance of Payment	S-555
Unit 8 External Debt	S-559
<b>7. Economic Reforms in India</b>	<b>S-560-571</b>
Unit 1 Economic Reforms in India	S-560
Unit 2 Liberalisation, Privatisation and Disinvestment	S-564
Unit 3 Globalisation	S-567
<b>8. Money and Banking</b>	<b>S-572-586</b>
Unit 1 Money	S-572
Unit 2 Commercial Banks	S-575
Unit 3 Reserve Bank of India (RBI)	S-578

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

1. Ratio and Proportion, Indices and Logarithm	S-589
2. Equations	S-621
3. Inequalities	S-655
4. Simple and Compound Interest Including Annuity Applications.....	S-662
5. Basic Concepts of Permutations and Combinations	S-694
6. Sequence and Series Arithmetic and Geometric Progression	S-712
7. Sets, Functions & Relations	S-747
8. Limits and Continuity Intuitive Approach	S-763
9. Basic Concepts of Differential and Integral Calculus	S-784
10. Statistical Description of Data	S-830
11. Measures of Central Tendency and Dispersion	S-840
12. Correlation and Regression	S-870
13. Probability and Expected Value by Mathematical Expectation	S-893
14. Theoretical Distributions	S-922
15. Sampling Theory	S-941
16. Index Numbers	S-953