

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

<b>1. Accounting: An Introduction</b>	<b>S-3-23</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-18
Unit 4 Accounting Policies	S-20
Unit 5 Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates	S-22
<b>2. Accounting Process</b>	<b>S-24-61</b>
Unit 1 Basic Accounting Procedures – Journal Entries	S-24
Unit 2 Ledgers	S-31
Unit 3 Trial Balance	S-35
Unit 4 Subsidiary Books	S-40
Unit 5 Cash Book	S-43
Unit 6 Capital and Revenue Expenditures and Receipts	S-46
Unit 7 Contingent Assets and Contingent Liabilities	S-51
Unit 8 Rectification of Errors	S-54
<b>3. Bank Reconciliation Statement</b>	<b>S-62-69</b>
<b>4. Inventories</b>	<b>S-70-84</b>
<b>5. Depreciation Accounting</b>	<b>S-85-98</b>
<b>6. Preparation of Final Accounts of sole Proprietors</b>	<b>S-99-122</b>
<b>7. Accounting for Special Transactions</b>	<b>S-123-162</b>
Unit 1 Consignment	S-123
Unit 2 Joint Ventures	S-137
Unit 3 Bills of Exchange and Promissory Notes	S-147
Unit 4 Sale of Goods on Approval or Return Basis	S-159
<b>8. Partnership</b>	<b>S-163-201</b>
Unit 1 Introduction to Partnership Accounts	S-163
Unit 2 Treatment of Goodwill in Partnership Accounts	S-170
Unit 3 Admission of New Partner	S-181
Unit 4 Retirement of a Partner	S-193
Unit 5 Death of a Partner	S-199
<b>9. Company Accounts</b>	<b>S-202-238</b>
Unit 1 Introduction to Company Accounts	S-202
Unit 2 Issue, Forfeiture and Re-Issue of Shares	S-206
Unit 3 Redemption of Preference Shares	S-226
Unit 4 Issue of Debentures	S-231

**Paper – 2**  
**Mercantile Laws**

<b>1. The Indian Contract Act, 1872</b>	<b>S-241-292</b>
Unit 1 Nature of Contracts	S-241
Unit 2 Consideration	S-253
Unit 3 Other Essential Elements of a Valid Contract	S-259
Unit 4 Performance of Contract	S-275
Unit 5 Breach of Contract	S-284
Unit 6 Contingent and Quasi – Contracts	S-288
<b>2. The Sale of Goods Act, 1930</b>	<b>S-293-326</b>
Unit 1 Formation of Contract of Sale	S-293
Unit 2 Conditions and Warranties	S-304
Unit 3 Transfer of Ownership and Delivery of Goods	S-311
Unit 4 Unpaid Seller	S-320
<b>3. The Indian Partnership Act, 1932</b>	<b>S-327-358</b>
Unit 1 General Nature of a Partnership	S-327
Unit 2 Relations of Partners	S-338
Unit 3 Registration & Dissolution of a Firm	S-350

**Paper – 3**  
**General Economics**

<b>1. Introduction to Micro Economics</b>	<b>S-361-367</b>
<b>2. Theory of Demand and Supply</b>	<b>S-368-397</b>
Unit 1 Theory of Demand	S-368
Unit 2 Theory of Consumer Behaviour	S-383
Unit 3 Theory of Supply	S-392
<b>3. Theory of Production and Cost</b>	<b>S-398-420</b>
Unit 1 Theory of Production	S-398
Unit 2 Theory of Cost	S-406
<b>4. Market</b>	<b>S-421-439</b>
Unit 1 Market	S-421
Unit 2 Determination of Price	S-424
Unit 3 Price and Output Determination	S-427
<b>5. Indian Economy- A Profile</b>	<b>S-440-454</b>
Unit 1 Indian Economy	S-440
Unit 2 Role on Different Sectors	S-442
Unit 3 National Income	S-448
Unit 4 Tax system	S-452

<b>6. Aspects of Indian Economy</b>	<b>S-455-476</b>
Unit 1 Population	S-455
Unit 2 Poverty	S-458
Unit 3 Unemployment	S-461
Unit 4 Infrastructural Challenges	S-464
Unit 5 Inflation	S-467
Unit 6 Budget and Fiscal Deficits	S-471
Unit 7 Balance of Payment	S-473
Unit 8 External Debt	S-476
<b>7. Economic Reforms in India</b>	<b>S-477-486</b>
Unit 1 Economic Reforms in India	S-477
Unit 2 Liberalisation, Privatisation and Disinvestment	S-481
Unit 3 Globalisation	S-483
<b>8. Money and Banking</b>	<b>S-487-498</b>
Unit 1 Money	S-487
Unit 2 Commercial Banks	S-490
Unit 3 Reserve Bank of India (RBI)	S-492

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

1. Ratio and Proportion, Indices and Logarithm	S-501
2. Equations	S-532
3. Inequalities	S-563
4. Simple and Compound Interest including Annuity Applications.....	S-569
5. Basic Concepts of Permutations and Combinations	S-600
6. Sequence and Series Arithmetic and Geometric Progression	S-614
7. Sets, Functions & Relations	S-649
8. Limits and Continuity Intuitive Approach	S-663
9. Basic Concepts of Differential and Integral Calculus	S-683
10. Statistical Description of Data	S-728
11. Measures of Central Tendency and Dispersion	S-737
12. Correlation and Regression	S-767
13. Probability and Expected Value by Mathematical Expectation	S-790
14. Theoretical Distributions	S-818
15. Sampling Theory	S-837
16. Index Numbers	S-848