Contents	·
Paper 1	Principles and
,	Practice of Accounting

Chapter Name		Page No.
 	Study Material Based Contents	1.1
1.	Theoretical Framework	1.3
2.	Accounting Standards and Indian Accounting Standards	1.30
3.	Accounting Process	1.37
4.	Bank Reconciliation Statement	1.56
5.	Inventories	1.70
6.	Concept and Accounting of Depreciation	1.84
7.	Bill of Exchange and Promissory Notes	1.93
8.	Sale of Goods on Approval or Return Basis	1.115
9.	Consignment	1.118
10.	Joint Ventures	1.138
11.	Royalty Accounts	1.153
12.	Average Due Date	1.169
13.	Account Current	1.177
14.	Preparation of Final Accounts of Sole Proprietors	1.189
15.	Introduction to Partnership Accounts	2.229
16.	Treatment of Goodwill in Partnership Accounts	1.238
17.	Admission of a New Partner	1.242

18.	Retirement of a Partner	1.269
19.	Death of a Partner	1.287
20.	Financial Statements of Not-for-Profit Organizations	1.308
21.	Introduction to Company Accounts	1.341
22.	Issue, Forfeiture and Re-Issue of Shares	1.346
23.	Issue of Debentures	1.356
24.	Basic Accounting Ratios	1.370