

# SYLLABUS

## ACCOUNTANCY (80 MARKS)

### Financial Accounting

#### Unit 1: Basis of Accounting

- *Cash basis and Accrual Basis*

#### Unit 2 : Recording of Transaction

- *Rules of Accounting*
- *Capital & Revenue Expenditure*
- *Journal, Cash Book & Other Subsidiary Books.*

#### Unit 3 : Preparation of Ledger, Trial Balance

#### Unit 4 : Bank Reconsilation Statements.

#### Unit 5 : Depreciation

- *Straight line method, written down value method and Accounting thereof.*

#### Unit 6 : Rectification of Errors

#### Unit 7 : Financial Statements of Sole proprietorship with Adjustment Entries.

#### Unit 8 : Partnership Accounts.

- *Nature of Partnership, Capital Accounts, P & L Appropriation.*
- *Change in profit sharing Ratio, Goodwill, Admission, retirement and Death of Partners.*

#### Unit 9 : Company Accounts.

- *Issue, Forfeiture and Reissue of Shares.*
- *Issue and Redemption of Debentures.*

## REASONING(20 MARKS)

1. CODING – DECODING
2. NUMBER SERIES
3. BLOOD RELATION
4. DIRECTION TEST
5. SEATING ARRANGEMENT