

Accountancy Syllabus By indiResult.in

- 1 - Accounting – meaning, nature, functions and usefulness, types of accounting, accounting equation, generally accepted accounting principles, concepts and conventions.
- 2 - Accounting process : journals and ledger leading to preparation of trial balance and preparation of final accounts with adjustments.
- 3 - Preparation of bank reconciliation statement.
- 4 - Rectification of errors.
- 5 - Accounting for depreciation – need, significance and methods of providing depreciation.
- 6 - Receipts and payments account and income and expenditure account and balance sheet.
- 7 - Single entry system – Preparation of accounts from incomplete records.
- 8 - Partnership accounts :
 - (i) Fundamentals – capital-fixed and fluctuating, adjustments for change in profit sharing ratios, revaluation of assets and treatment of goodwill.
 - (ii) Reconstitution of the firm – Admission, Retirement and Death of a partner including treatment of life policy.
- 9 - Insurance claims.