

Commerce Ka Arjun
Scholarship Program 2017-18
Scheme II
Syllabus

Unit	Accounts
1	Basic of Accounts • Cash Basis and Accrual Basis
2	Recording of Transaction • Rules of Accounting • Capital & Revenue Expenditure • Journal, Cash Book & Other Subsidiary Books
3	Preparation of Ledger, Trial Balance
4	Bank Reconsilation Statements
5	Depreciation • Straight line method, written down value method and Accounting thereof
6	Rectification of Errors
7	Financial Statements of Sole proprietorship with Adjustment Entries

8	Partnership Accounts • Nature of Partnership, Capital Accounts, P & L Appropriation • Change in profit sharing Ratio, Goodwill, Admission, retirement and Death of Partners
9	Company Accounts • Issue, Forfeiture and Reissue of Shares • Issue and Redemption of Debentures

