

# Contents

	PAGE
<i>A note to the Students</i>	1-5
<i>Chapter-wise Marks Distribution of Past Examinations</i>	1-7
<i>Chapter-wise Comparison with Study Material</i>	1-11
<b>CHAPTER 1</b>	
◆ MEANING & SCOPE OF ACCOUNTING	1.1
<b>CHAPTER 2</b>	
◆ ACCOUNTING CONCEPTS, PRINCIPLES & CONVENTIONS	2.1
<b>CHAPTER 3</b>	
◆ ACCOUNTING STANDARDS	3.1
<b>CHAPTER 4</b>	
◆ ACCOUNTING POLICIES	4.1
<b>CHAPTER 5</b>	
◆ ACCOUNTING AS A MEASUREMENT DISCIPLINE - VALUATION PRINCIPLES, ACCOUNTING ESTIMATES	5.1
<b>CHAPTER 6</b>	
◆ CAPITAL AND REVENUE EXPENDITURE	6.1
<b>CHAPTER 7</b>	
◆ CONTINGENT ASSETS AND CONTINGENT LIABILITIES	7.1
<b>CHAPTER 8</b>	
◆ ACCOUNTING PROCESS (JOURNAL, LEDGER, TRIAL BALANCE, CASH BOOK, SUBSIDIARY BOOKS)	8.1
<b>CHAPTER 9</b>	
◆ BANK RECONCILIATION STATEMENT	9.1
<b>CHAPTER 10</b>	
◆ BILLS OF EXCHANGE	10.1

	PAGE
<b>CHAPTER 11</b>	
◆ RECTIFICATION OF ERRORS	11.1
<b>CHAPTER 12</b>	
◆ INVENTORY VALUATION	12.1
<b>CHAPTER 13</b>	
◆ DEPRECIATION	13.1
<b>CHAPTER 14</b>	
◆ FINAL ACCOUNTS	14.1
<b>CHAPTER 15</b>	
◆ PARTNERSHIP	15.1
<b>CHAPTER 16</b>	
◆ ACCOUNTING FROM INCOMPLETE RECORDS	16.1
<b>CHAPTER 17</b>	
◆ NOT FOR PROFIT ORGANIZATION	17.1
<b>CHAPTER 18</b>	
◆ SHARES	18.1
<b>CHAPTER 19</b>	
◆ DEBENTURES	19.1
<b>CHAPTER 20</b>	
◆ FINANCIAL STATEMENT OF COMPANIES [SCHEDULE III]	20.1
<b>CHAPTER 21</b>	
◆ ACCOUNTING FOR BONUS ISSUE & RIGHT ISSUE	21.1
<b>CHAPTER 22</b>	
◆ REDEMPTION OF PREFERENCE SHARES	22.1
<b>CHAPTER 23</b>	
◆ REDEMPTION OF DEBENTURES	23.1
<b>SOLVED PAPER: SEPTEMBER 2025 (SUGGESTED ANSWERS)</b>	<i>P.1</i>
<b>SOLVED PAPER: JANUARY 2026 (SUGGESTED ANSWERS)</b>	<i>P.29</i>