

Unit	Description	Duration
1	Accounting Concept: <ul style="list-style-type: none"> • Basic terminologies • Meaning of Accounting • Principles and Conventions 	4
2	Accounting Process: <ul style="list-style-type: none"> • Book Keeping and Record Maintenance • Fundamental Principles and Double Entry – Rules • Journal- Single & Compound, • Special transactions – <ul style="list-style-type: none"> - Discount (trade & cash) - Goods distributed as free sample or donation - Loss by fire/ theft - Claim entries - Drawings - Depreciation - Installation charges for Fixed Assets - Bad Debts - Bad Debts Recovery - Banking transaction including dishonour of cheques - Interest on capital - Sale of property • Ledger – Simple questions • Trial Balance- Balance Method Questions • Final Accounts- Adjustments: Closing stock, Depreciation (WDV), Outstanding and Prepaid exp, • Cash Book – Single and Double column 	16
3	Financial Statements: Form and Contents of Financial Statements, Analyzing and Interpreting Financial Statements, <ul style="list-style-type: none"> - Short Notes on Terminologies of Financial Statements - Comparative statement (% basis) Accounting Standards.- Basic Understanding	4
4	Cash Flow and Fund Flow Techniques: <ul style="list-style-type: none"> • Basic terms of both • Simple question of cash flow statement with Indirect method • Difference between Cash Flow and Fund Flow 	4
5	Costing Systems: <ul style="list-style-type: none"> • Elements of Cost • Cost Behavior, • Unit Costing- Simple question of cost sheet • Job Costing • Marginal Costing, • Budgets –Basic understanding of different types of Budgets • Question of Cash and Flexible Budget 	12
6	Company Accounts and Annual Reports: <ul style="list-style-type: none"> • Audit Reports and Statutory Requirements • Directors Report • Notes to Accounts <ul style="list-style-type: none"> - Explanation with one company Financial Statements 	5
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