

Paper 1: ACCOUNTING (New Scheme)

S. No.	Weightage	Chapters
1	5% - 10%	Theoretical Framework <ul style="list-style-type: none"> • Meaning and Scope of Accounting • Accounting concepts, principles and conventions • Capital & revenue expenditure, receipts. • Contingent assets and Contingent liabilities • Accounting policies • Accounting as a measurement discipline • Accounting Standards - concepts & objectives.
2	30% - 35%	Accounting Process Journal, Ledger, Subsidiary books, Cash Book, Trial balance, Rectification of errors
3		Bank Reconciliation Statement
4		Inventories
5		Depreciation and Amortisation
6		Bills of exchange and Promissory notes
7		Preparation of Final accounts of Sole Proprietors
8		20% - 25%
9	Accounts from Incomplete Records <i>(Newly added from Inter)</i>	
10	15% - 20%	Partnership and LLP Accounts <ul style="list-style-type: none"> • Final Accounts of partnership firms and LLPs • Treatment of Goodwill • Admission of Partner • Retirement and Death of a partner • Dissolution of Firms and LLPs <i>(Newly added from Inter)</i>
11	15% - 25%	Company Accounts <ul style="list-style-type: none"> • Introduction to Company Accounts • Issue of Shares, forfeiture & re-issue • Issue of Debentures • Accounting for Bonus & Right issue. <i>(Newly added from Inter)</i> • Redemption of Preference shares <i>(Newly added from Inter)</i> • Redemption of Debentures <i>(Newly added from Inter)</i>
S. No.		Chapters Deleted
1		Consignment Accounts
2		Average Due Date
3		Account Current
4		Sale of Goods on Approval or Return Basis