

ACCOUNTANCY WITH COMPUTERISED ACCOUNTING

SI No	Name of Chapter	Focus Area
1	Introduction to Accounting	<ol style="list-style-type: none"> 1. Meaning of Accounting 2. Qualitative Characteristics of Accounting information 3. Objectives of Accounting 4. Basic Terms in Accounting
2	Theory Base of Accounting	<ol style="list-style-type: none"> 1. Basic Accounting Concepts <ol style="list-style-type: none"> 1.1 Business Entity Concept 1.2 Money Measurement Concept 1.3 Going Concern Concept 1.4 Accounting Period Concept 1.5 Dual Aspect Concept 1.6 Matching concept 1.7 Conservatism concept
3	Recording of Transactions -I	<ol style="list-style-type: none"> 1. Accounting Equation 2. Rules of Debit and Credit 3. Books of original Entry <ol style="list-style-type: none"> 3.1 Journal 4 Ledger 5. Distinction between Journal and Ledger 6. Posting from Journal
4	Recording of Transactions -II	<ol style="list-style-type: none"> 1. Special Journals 2. Single Column Cash Book 3. Double Column Cash Book 4. Petty Cash Book 5. Purchases Book 6. Sales Book
5	Bank Reconciliation Statement	<ol style="list-style-type: none"> 1. Concept of Bank Reconciliation Statement 2. Causes of differences between the cash book and the bank passbook balances
6	Trial Balance and Rectification of Errors	<ol style="list-style-type: none"> 1. Meaning of Trial Balance 2. Objectives of Preparing the Trial Balance 3. Preparation of Trial Balance - Balances Method
7	Financial Statements - I	<ol style="list-style-type: none"> 1. Trading & Profit and Loss Account <ol style="list-style-type: none"> 1.1 Relevant items in Trading and Profit and Loss Account 1.2 Concept of Gross Profit and Net profit 2. Balance Sheet 3. Preparation of Trading and Profit and Loss Account and Balance Sheet (Simple problems)
8	Financial Statements - II	<ol style="list-style-type: none"> 1. Treatment of the following adjustments in the Preparation of Financial Statements <ol style="list-style-type: none"> 1.1 Closing Stock 1.2 Outstanding Expenses 1.3 Prepaid Expenses

		1.4 Accrued Income 1.5 Income received in advance 1.6 Depreciation 2. Preparation of trading and profit and Loss Account and Balance Sheet with the above adjustments
9	Computerised Accounting System	1. Concept of Computerised Accounting System 2. Comparison between Manual and Computerised Accounting 3. Advantages of Computerised Accounting System