
SYLLABI-BOOK MAPPING TABLE

Financial Accounting

Syllabi

Mapping in Book

UNIT I

Accounting—Meaning, Nature, Functions and Significance.
Types of Accounting, Accounting Equation, Concepts and Conventions.

Unit 1: Introduction to Accounting
(Pages: 3-11);

Unit 2: Importance of
Accounting and Its Types
(Pages: 13-25);

Unit 3: Accounting Equation,
Concepts and Conventions
(Pages: 27-54)

UNIT II

Review of Accounting cycle: Recording, Posting and
Accounting Process, Journal, Ledger, and Trial Balance;
Preparation of Trial Balance; Bank Reconciliation Statement,

Unit 4: Review of
Accounting Cycle: Journal
(Pages: 55-77);

Unit 5: Subdivision of Journal
(Pages: 79-115);

Unit 6: Review of Accounting
Cycle: Ledger Posting
and Trial Balance
(Pages: 117-138);

Unit 7: Review of Accounting
Cycle: Bank Reconciliation
Statement
(Pages: 139-159)

UNIT III

Preparation of Final Accounts of Sole Trader.

Unit 8: Preparation of Final
Accounts of Sole Trader
(Pages: 161-236);

Unit 9: Company Financial
Statements
(Pages: 237-264)

UNIT IV

Depreciation Accounting: Concepts and Methods (Straight Line and Written Down Methods only); Receipt and Payments Accounts; Income and Expenditure Accounts.

Unit 10: Depreciation Accounting
(Pages: 265-296);

Unit 11: Receipt and Payment
Accounts and Income and
Expenditure Accounts
(Pages: 297-335)
