## Contents

			PAGE
About the Ar	uti	hors	<i>I-5</i>
Preface			<i>I-7</i>
A Note to the	e S	Students	<i>I</i> -9
		PAPER 1	
		PRINCIPLES AND PRACTICE OF ACCOUNTING	
CHAPTER 1	:	Meaning & scope of accounting	3
CHAPTER 2	:	Accounting concepts, principles & conventions	9
CHAPTER 3	:	Accounting standards	14
CHAPTER 4	:	Accounting policies	15
CHAPTER 5	:	Accounting as a measurement discipline - Valuation principles, accounting estimates	17
CHAPTER 6	:	Capital and revenue expenditure	20
CHAPTER 7	:	Contingent assets and contingent liabilities	24
CHAPTER 8	:	Accounting process (journal, ledger, trial balance, cash book, subsidiary book)	26
CHAPTER 9	:	Bank reconciliation statement	37
CHAPTER 10	:	Bills of exchange	44
CHAPTER 11	:	Rectification of errors	54
CHAPTER 12	:	Inventory valuation	71
CHAPTER 13	:	Depreciation	81
CHAPTER 14	:	Sale on approval basis	95
CHAPTER 15	:	Final accounts	100
CHAPTER 16	:	Consignment accounts	124
CHAPTER 17	:	Partnership	140
CHAPTER 18	:	Average due date	174
CHAPTER 19	:	Account current	184
CHAPTER 20	:	Not for profit organization	193

I-12 CONTENTS

	PAGE					
CHAPTER 21 : Shares	230					
CHAPTER 22 : Debentures	250					
CHAPTER 23: Financial statement of companies [Schedule III]	258					
PAPER 2						
BUSINESS LAWS, BUSINESS CORRESPONDENCE & REPORTING						
PARTA						
BUSINESS LAWS						
UNIT 1						
INDIAN CONTRACT ACT, 1872						
CHAPTER 1 : Nature of contract	267					
CHAPTER 2 : Offer & acceptance	270					
CHAPTER 3 : Capacity to contract	275					
CHAPTER 4 : Consideration	278					
CHAPTER 5 : Free consent	283					
CHAPTER 6 : Legality of object & consideration	288					
CHAPTER 7 : Void agreements	290					
CHAPTER 8 : Contingent & quasi contracts	294					
<b>CHAPTER 9</b> : Performance of a contract	298					
CHAPTER 10 : Discharge of a contract	305					
UNIT 2						
SALE OF GOODS ACT, 1930						
<b>CHAPTER 1</b> : Formation of the contract of sale	317					
CHAPTER 2 : Conditions & warranties	321					
CHAPTER 3 : Transfer of ownership	325					
CHAPTER 4 : Unpaid seller	331					
UNIT 3						
INDIAN PARTNERSHIP ACT, 1932						
<b>CHAPTER 1</b> : General nature of a partnership	339					
CHAPTER 2 : Relations of partners	346					
<b>CHAPTER 3</b> : Registration of a firm & dissolution of a firm	355					
UNIT 4						
LIMITED LIABILITY PARTNERSHIP ACT, 2008						
CHAPTER 1 : Limited Liability Partnership Act, 2008	363					

CONTENTS	I-	1	3	,

472

	PAGE				
UNIT 5					
COMPANIES ACT, 2013					
CHAPTER 1 : Companies Act, 2013	371				
PART B	371				
BUSINESS CORRESPONDENCE & REPORTING					
PART I					
COMMUNICATION	20-				
CHAPTER 1 : Communication	387				
PART II					
SENTENCE TYPES & WORD POWER					
CHAPTER 2 : Sentence types	395				
CHAPTER 3 : Vocabulary	399				
CHAPTER 4 : Comprehension passages	410				
CHAPTER 5 : Note making	414				
CHAPTER 6 : Precis writing	416				
CHAPTER 7 : Article writing	419				
CHAPTER 8 : Report writing	420				
CHAPTER 9 : Letter writing	422				
CHAPTER 10 : E-mail writing	425				
CHAPTER 11 : Resume writing	427				
CHAPTER 12: Business meetings	429				
CA-FOUNDATION PAPER MAY 2018 (PRINCIPLES & PRACTICE OF ACCOUNTING)	431				
CA-FOUNDATION PAPER NOVEMBER 2018 (PRINCIPLES & PRACTICE OF ACCOUNTING)	437				
CA-FOUNDATION SOLVED PAPER MAY 2019 (PRINCIPLES & PRACTICE OF ACCOUNTING)	441				
CA-FOUNDATION PAPER MAY 2018 (BUSINESS LAWS)	455				
CA-FOUNDATION PAPER NOV. 2018 (BUSINESS LAWS)	457				
CA-FOUNDATION SOLVED PAPER MAY 2019 (BUSINESS LAWS)	460				
CA-FOUNDATION PAPER MAY 2018 (BUSINESS CORRESPONDENCE & REPORTING)	466				
CA-FOUNDATION PAPER NOV. 2018 (BUSINESS CORRESPONDENCE & REPORTING)	469				

CA-FOUNDATION PAPER MAY 2019 (BUSINESS CORRESPONDENCE & REPORTING)