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AKS ACADEMY

CA | CMA | CS Coaching Institute – Salem

APT Syllabus for 11th standard:

- 1. Accounting terminology
- 2. Accounting principles (Concepts and conventions)
- 3. Accounting equation
- 4. Journal
- 5. Ledger
- 6. Trial balance
- 7. Subsidiary books
- 8. Final Accounts
- 9. BRS
- 10. Rectification of errors
- 11. Depreciation
- 12. Capital and Revenue transactions

APT Syllabus for 12th standard:

Syllabus for the test:

1. Basics

- Meaning and Scope of Accounting
- Accounting Concepts
- o Capital and Revenue Expenditure and Receipts

2. Accounting Process

- o Journal
- Ledger
- Trial balance
- Subsidiary Books
- Cash book
- 3. Bank Reconciliation Statement
- 4. Rectification of Errors
- 5. **Depreciation**
- 6. Final Accounts of Sole Proprietor

7. Ratio Analysis

- Liquidity Ratios
- Solvency Ratios
- Profitability Ratios
- Activity / Turnover Ratios

8 Partnership Accounts

- Basic Concepts
- Goodwill Treatment
- Admission
- o Retirement

9. Company Accounts

- o Issue of Shares / cash / other than cash
- Over / under subscription
- Forfeiture of Shares
- Reissue of Shares