

CA Foundation				
Paper : I Principles & Practice of Accounting				
Chapters	Chapters Name	Marks Allocation	Analysis	Priority
Chapter - 1	Theoretical Framework			
Unit - 1	Meaning and Scope of Accounting		Rarely	Medium
Unit - 2	Accounting Concepts, Principles And Conventions	2	Alternatively	High
Unit - 3	Accounting Terminology - Glossary		Rarely	Low
Unit - 4	Capital and Revenue Expenditure and Receipts	2	On Continuous Basis	High
Unit - 5	Contingent Assets and Contingent Liabilities	4	Alternatively	Medium
Unit - 6	Accounting Policies		Rarely	Low
Unit - 7	Accounting as a Measurement Discipline - Valuation Principles, A	2	Rarely	Low
Unit - 8	Accounting Standards	2	Rarely	Low
Unit - 9	Indian Accounting Standards		Rarely	Low
Chapter - 2	Accounting Process			
Unit - 1	Basic Accounting Procedures - Journal Entries		Rarely	Low
Unit - 2	Ledgers		Rarely	Low
Unit - 3	Trial Balance		Alternatively	Medium
Unit - 4	Subsidiary Books		Rarely	Low
Unit - 5	Cash Book		Rarely	Low
Unit - 6	Rectification of Errors	10	On Continuous Basis	High
Chapter - 3	Bank Reconciliation Statement	10	On Continuous Basis	High
Chapter - 4	Inventories	5	On Continuous Basis	High
Chapter - 5	Concept and Accounting of Depreciation	4 to 10	On Continuous Basis	High
Chapter - 6	Accounting for Special Transactions			
Unit - 1	Bill of Exchange and Promissory Notes	5 to 10	On Continuous Basis	High
Unit - 2	Sale of Goods on Approval or Return Basis	5	On Continuous Basis	High
Unit - 3	Consignment	10	On Continuous Basis	High
Unit - 4	Average Due Date	5	On Continuous Basis	High
Unit - 5	Account Current	5	On Continuous Basis	High
Chapter - 7	Preparation of Fiscal Accounts of Sole Proprietors	10 to 15	On Continuous Basis	High
Unit - 1	Final Accounts of Non-Manufacturing Entities			
Unit - 2	Final Accounts of Manufacturing Entities			
Chapter - 8	Partnership Accounts	15	On Continuous Basis	High
Unit - 1	Introduction to Partnership Accounts			
Unit - 2	Treatment of Capital in Partnership Accounts			
Unit - 3	Admission of a New Partner			
Unit - 4	Retirement of a Partner			
Unit - 5	Death of a Partner			
Chapter - 9	Financial Statements of Not-for-Profit Organizations	10	On Continuous Basis	High
Chapter - 10	Company Accounts			
Unit - 1	Introduction of Company Accounts			
Unit - 2	Issue, Forfeiture and Re-issue of Shares	10 to 15	On Continuous Basis	High
Unit - 3	Issue of Debentures	5	On Continuous Basis	High

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RJ Shavelson



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