

II. ACCOUNTANCY :

- (a) Advance Book Keeping, Single and Double Entry Book Keeping and Accounts
- (b) Bills of Exchanges
- (c) Consignment
- (d) Depreciation and sinking funds
- (e) Self-balancing ledger
- (f) Partnership Accounts
- (g) Branch Accounts
- (h) Departmental Accounts
- (i) Company Accounts
- (j) Higher Purchase and Royalty
- (k) Loss of profit insurance
- (l) Final Accounts

III. AUDITING :

- (a) General idea of auditing
 - (b) Internal control- internal audit-internal check
 - (c) Audit programme
 - (d) Vouching
 - (e) Valuation and verification of assets & liabilities
 - (f) Duties & responsibilities of Auditor
 - (g) Auditor Reports and certificate- concept of true and fare view materiality (concepts and relevance)
 - (h) Audit of various institutions
 - (i) Audit of local bodies
 - (j) Comptroller & Auditor General of India and its constitutional role.
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