Paper-2 (AS level) Topic #01.

→ Depreciation (Straight line, Reducing, Revaluation Method).

* Machinery Account (ledger Account).
  (cost value → Add or Substraction → Cost)
* Disposal Account.
* Provision for depreciation.

Topic #02.

→ Revise Cashbook + Bank Reconciliation.

Topic #03

→ Errors and Suspense account.

Topic #04

→ Control accounts (SLCA + PLCA)
  AS level → Reconciliation

Topic #05

→ Financial Statements.
  Sole Trader + Partnership + Limited companies.

Sole Trader.	Partnership	
Profit and Loss.	Profit and Loss —	— Same
Financial Position.	Profit and Loss	Statement of
	Appropriation A/c:	Changes in Equity

Partner's Capital Account:

Financial position — Same.

* Bonus Issue + Right Issue also included in Companies Accounts.

Topic #06

→ Ratio Analysis (Profitability, Liquidity, Efficiency)

Topic #07

→ Absorption Costing (Applied Rate, Allocation, etc)

Topic #08

→ Marginal costing (Break-even, Limiting factor, Decision making, Profit Stat).

Paper #03 (A2 level)

Topic #01

→ Partnership Changes

Admission of the Partner's | Retirement of the Partner's | Dissolution of the partner's

+

Merger and Takeover.

Sole Trader ↓ Sole Trader = Partnership

Sole Trader ↑ company.

Partnership ↑ company.

Topic #02

→ Clubs and Societies

Topic #03

→ Manufacturing Account

Topic #04

→ Limited companies.
Profit and Loss
Financial Position

Statement of Cashflow (IAS-7)
Schedule of Non-Current Asset
→ depreciation

Topic #05

→ International Accounting Standards
09 Standards

Topic #06

→ Ratio Analysis
Investors Ratios

Theory Topics → Just reading required.
* Ethical consideration
* Computerized Accounting system
* Auditing and Stewardship

Paper #04 (A2 level)

Topic #01

→ Activity Base costing (ABC cost)

Before solving questions of this chapter learners must have an idea of absorption costing.

Topic #02

→ Standard costing.

All variances + Reconciliation.

Topic #03

→ Budgeting.

(10 Budgets)

Topic #04

→ Investment Appraisal

Discounted techniques + Non-Discounted techniques.