

ANNUAL ACADEMIC PLAN – 2021 – 22

ACCOUNTANCY - II

SECOND YEAR

S. No.	TOPIC	
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	1.2	Features of a Bill of Exchange
	1.3	Parties to a Bill of Exchange
	1.4	Advantages of a Bill of Exchange
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		1.5.2 Trade and Accommodation Bills
		1.5.3 Inland and Foreign Bills
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	1.7	Difference between a Bill and a Cheque
	1.8	Important Terminology
	1.9	Accounting Treatment for Bills of Exchange
		1.9.1 Methods of Dealing with a Bill of Exchange by Drawer
	1.10	Honour of Bills of Exchange
	1.11	Dishonour of Bills of Exchange
	1.12	Renewal of a Bill
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	1.14	Insolvency of Drawee
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	2.2	Need for depreciation
	2.3	Causes of Depreciation
	2.4	Accounting Treatment, Purchase of Asset, Purchase of Asset, Use of Asset, Sale of Asset
	2.5	Methods of providing depreciation
	2.6	Straight Line Method
	2.7	Reducing Balance Method
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	3.3	Difference between consignment and sale
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		3.4.1 Proforma Invoic
		3.4.2 Account Sales
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		4.7.1 Distinction between Receipts and Payments, Account and Cash Book, Features of Receipts and Payments Account, Steps in Preparation of Receipts and Payments A/C
	4.8	Preparation of Income and Expenditure Account, Features of Income and Expenditure Account, Distinction between Receipts and Payments Accounts and Income and Expenditure Account, Conversion of Receipts and Payments Accounts and Income and Expenditure Account
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