PERIYAR UNIVERSITY, SALEM – 636 011

I or II – Year - ALLIED

Course: Undergraduate Courses
Semester: PAPER – I: PRINCIPLES OF ACCOUNTANCY

<table>
<thead>
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<th>Hours: 6</th>
<th>Marks: Internal 25</th>
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<td>External 75</td>
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**Unit – I**

**Unit – II**
Final Accounts of a sole trader - Adjustments

**Unit – III**
Final Accounts of Trading concerns – Receipt and Payment Account – Income and Expenditure account – Balance Sheet.

**Unit – IV**
Average due date – Bank Reconciliation Statement.

**Unit – V**

**Text Book:**

**Reference Books:**