

## **Syllabus for Junior Level NATS Examination**

- Double Entry System: *Accounting Concepts and Conventions, Accounting Cycle including Journal, Ledger, Trial Balance, Day Books, Adjustment Entries, Rectification of Errors, Final Accounts.*
- Bank Reconciliation Statement
- Depreciation Accounting
- Accounting for Non-Profit Making Organizations
- Accounting for Consignment and Joint Venture
- Accounting for Insurance Claims.
- Accounting for Partnerships: *Distribution of Profit, Admission and Retirement of Partners.*
- Accounting for Companies: *Issue of Share, Forfeiture of Share, Reissue of Share, Issue and Redemption of Preference Share and Debentures.*
- Cost Accounting: *Concepts and Classification of Costs, Cost Unit, Cost Centre.*
- Accounting Standards: *Elementary knowledge of Ind AS.*