

Focused Syllabus

Class-XI

Subject- Accountancy

PART A: FINANCIAL ACCOUNTING - I

UNIT	TOPIC
Unit-1: Theoretical Frame Work	Accounting- concept, objectives, advantages and limitations Basic Accounting Terms Fundamental accounting assumptions GAAP: Concept Goods and Services Tax (GST)
Unit-2: Accounting Process	Accounting Equation Approach Rules of Debit and Credit. (Traditional and Modern Approach) Journal Special Purpose books Bank Reconciliation Statement Depreciation Accounting for Bills of Exchange

Part B: Financial Accounting – II

Unit 3: Financial Statements of Sole Proprietorship	Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments Ascertainment of Profit/Loss by Statement of Affairs method.
Unit 4: Computers in Accounting	Introduction to computer and accounting information system {AIS}