

CLASS XI

One Paper 3 Hours			100 Marks
Unit	s	Periods	Marks
Part A	: Financial Accounting-I		
1	Introduction to Accounting	10	5
2.	Theory Base of Accounting	1.4	7
3.	Recording of Transactions	18	9
4.	Preparation of Ledger, Trial Balance and Bank		
	Reconciliation Statement.	18	9
5.	Depreciation, Provision and Reserves	16	8
6.	Accounting for Bills of Exchange	16	8
7.	Rectification of Errors	14	7
8.	Financial statements of sole proprietorship	-24	1.2
		130	65
Part B	: Financial Accounting-II		
9.	Financial statements of not-for-profit organizations	22	10
10.	Accounts from incomplete records	6 14	.5
11.	Computers in Accounting	22	10
12.	Project Work	22	10
		80	35

CLASS XI

Part A: Financial Accounting - I

(Periods 120)

Unit 1: Introduction to Accounting

(Periods 10)

Accounting-objectives, advantages and limitations, types of accounting information; users
of accounting information and their needs.
 Basic accounting terms: business transaction, account, capital, drawings, liability (internal & external, long term & short term) asset (tangible & intangible, fixed, current, liquid and

& external long terms: business transaction, account, capital, drawings, liability (internal & external long term & short term) asset (tangible & intangible, fixed, current, liquid and fictitious) neceipts (capital & revenue), expenditure (capital, revenue & deferred), expense, income, profits, gains and losses, purchases, sales, stock, debtors, bills receivable, creditors, bills payable, goods, cost, vouchers, discount - trade and cash.

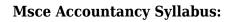
Unit 2: Theory Base of Accounting

(Periods 14)

- Fundamental accounting assumptions: going concern, consistency, and accrual.
- Accounting principles: accounting entity, money measurement, accounting period, full disclosure, materiality, prudence, cost concept, matching concept and dual aspect.
- Double entry system.
- Basis of accounting cash basis and accrual basis.
- Accounting standards: concept & objective. IFRS (International Financial Reporting Standards).

Msce Accountancy Syllabus

Abel Jacobus Van Rooyen, Marthinus Christoffel Terblanché



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