

## CLASS XI

One Paper		3 Hours	100 Marks
Units		Periods	Marks
<b>Part A : Financial Accounting-I</b>			
1.	Introduction to Accounting	10	5
2.	Theory Base of Accounting	14	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	12
		<b>130</b>	<b>65</b>
<b>Part B: Financial Accounting-II</b>			
9.	Financial statements of not-for-profit organizations	22	10
10.	Accounts from incomplete records	14	5
11.	Computers in Accounting	22	10
12.	Project Work	22	10
		<b>80</b>	<b>35</b>

## CLASS XI

<b>Part A: Financial Accounting - I</b>		<b>(Periods 120)</b>
<b>Unit 1: Introduction to Accounting</b>		<b>(Periods 10)</b>
<ul style="list-style-type: none"> <li>➤ Accounting- objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.</li> </ul> <p>Basic accounting terms: business transaction, account, capital, drawings, liability (internal &amp; external, long term &amp; short term) asset ( tangible &amp; intangible, fixed, current, liquid and fictitious) receipts (capital &amp; revenue), expenditure (capital, revenue &amp; deferred), expense, income, profits, gains and losses, purchases, sales, stock, debtors, bills receivable, creditors, bills payable, goods, cost, vouchers, discount - trade and cash.</p>		
<b>Unit 2: Theory Base of Accounting</b>		<b>(Periods 14)</b>
<ul style="list-style-type: none"> <li>➤ Fundamental accounting assumptions: going concern, consistency, and accrual.</li> <li>➤ Accounting principles: accounting entity, money measurement, accounting period, full disclosure, materiality, prudence, cost concept, matching concept and dual aspect.</li> <li>➤ Double entry system.</li> <li>➤ Basis of accounting - cash basis and accrual basis.</li> <li>➤ Accounting standards: concept &amp; objective. IFRS (International Financial Reporting Standards).</li> </ul>		

# Msce Accountancy Syllabus

**Albert A Gayle**



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## **Table of Contents Msce Accountancy Syllabus**

1. Understanding the eBook Msce Accountancy Syllabus
  - The Rise of Digital Reading Msce Accountancy Syllabus
  - Advantages of eBooks Over Traditional Books
2. Identifying Msce Accountancy Syllabus
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Msce Accountancy Syllabus
  - User-Friendly Interface
4. Exploring eBook Recommendations from Msce Accountancy Syllabus

- Personalized Recommendations
- Msce Accountancy Syllabus User Reviews and Ratings
- Msce Accountancy Syllabus and Bestseller Lists
- 5. Accessing Msce Accountancy Syllabus Free and Paid eBooks
  - Msce Accountancy Syllabus Public Domain eBooks
  - Msce Accountancy Syllabus eBook Subscription Services
  - Msce Accountancy Syllabus Budget-Friendly Options
- 6. Navigating Msce Accountancy Syllabus eBook Formats
  - ePub, PDF, MOBI, and More
  - Msce Accountancy Syllabus Compatibility with Devices
  - Msce Accountancy Syllabus Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Msce Accountancy Syllabus
  - Highlighting and Note-Taking Msce Accountancy Syllabus
  - Interactive Elements Msce Accountancy Syllabus
- 8. Staying Engaged with Msce Accountancy Syllabus
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Msce Accountancy Syllabus
- 9. Balancing eBooks and Physical Books Msce Accountancy Syllabus
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Msce Accountancy Syllabus
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Msce Accountancy Syllabus
  - Setting Reading Goals Msce Accountancy Syllabus
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Msce Accountancy Syllabus

- Fact-Checking eBook Content of Msce Accountancy Syllabus
- Distinguishing Credible Sources

### 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

## **Msce Accountancy Syllabus Introduction**

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