



DEPARTMENT OF SCHOOL EDUCATION
TAMIL NADU

Syllabus
2020 - 21

STANDARD - 11

SYLLABUS 2020-2021

SUBJECT: ACCOUNTANCY

STANDARD: 11

UNIT	CONTENT
1. Introduction to Accounting	1.1 Introduction to accounting 1.2 Evolution of accounting 1.3 Meaning and definition of accounting 1.4 Accounting cycle 1.5 Objectives of accounting 1.6 Functions of accounting 1.7 Importance of accounting 1.8 Basic accounting terminologies 1.9 Branches of accounting 1.10 Bases of accounting 1.11 Users of accounting information 1.12 Role of an accountant
2. Conceptual Frame Work of Accounting	2.1 Book keeping - an introduction 2.2 Book keeping vs Accountancy 2.3 Relationship among Book-keeping, Accounting & Accountancy 2.4 Accounting Principles
3. Books of Prime Entry	3.1. Introduction 3.2 Source documents 3.3 Double entry system 3.3.1 Definition 3.3.2 Principles of double entry system 3.3.3 Advantages of double entry system 3.4 Transaction -(i) Cash transaction (ii) Bank transaction 3.5 Account 3.7 Accounting rules 3.8 Journal entries 3.8.1 Meaning 3.8.2 Format of journal 3.8.3 Steps in journalising 3.8.4 Different types of journal entries

	3.8.5 Application of rules of double entry system
4. Ledger	4.1 Introduction 4.2 Utilities of ledger 4.3 Format of ledger account 4.4 Distinction between journal and ledger 4.6 Balancing of ledger accounts 4.6.1 Procedure for balancing an account
5. Trial Balance	5.1 Introduction 5.2 Need for preparing trial balance 5.3 Definition of trial balance 5.4 Features of trial balance 5.5 Objectives of preparing trial balance 5.6 Limitations of trial balance
6. Subsidiary Book-I	6.1 Introduction 6.2 Meaning of subsidiary books 6.3 Types of subsidiary books 6.4 Advantages of subsidiary books 6.5 Purchases book 6.5.1 Invoice 6.5.2 Trade discount 6.5.3 Posting from purchase book 6.6 Purchases returns book 6.6.1 Posting from the purchases returns book 6.6.2 Debit - note- the source document for relation outward 6.7 Sales book 6.7.1 Posting from sales book 6.8 Sales return book 6.8.1 Posting from the sales return book 6.8.2 Credit - note - the source document for relation inward
7. Subsidiary Book -II (Cash Book)	7.1 Introduction 7.2 Meaning of cash book 7.3 Cash book- A subsidiary book and principle book of accounts 7.4 Importance of cash book 7.5 Types of cash book

	<ul style="list-style-type: none"> 7.6 Single column cash book 7.6.1 Balancing of single column cash book 7.6.2 Posting from single column cash book 7.7 Cash discount and trade discount 7.7.1 Differences between cash discount and trade discount 7.8 Double column cash book Double column cash book - format 7.8.1 Balancing the double column cash book 7.8.2 Posting from double column cash book
B. Bank Reconciliation Statement	<ul style="list-style-type: none"> 8.1 Introduction 8.1.1 Bank Statement or Bank Pass Book 8.1.2 Bank Overdraft 8.1.3 Differences between bank column of cash book and bank statement 8.2. Bank Reconciliation Statement -BRS 8.2.1 Need for bank reconciliation Statement
9. RECTIFICATION OF ERRORS	<ul style="list-style-type: none"> 9.1 Introduction 9.2 Meaning of errors 9.3 Errors at different stages of accounting 9.4 Classification of errors 9.4.1 Errors of omission 9.4.2 Errors of commission 9.4.3 Errors of principle 9.4.4 Compensating errors 9.5 Errors disclosed by the trial balance and errors not disclosed by the trial balance 9.5.1 Errors disclosed by the trial balance 9.5.2 Errors not disclosed by the trial balance 9.6 Steps to locate errors 9.6.1 Location of errors before preparation of trial balance 9.6.2 Location of errors after preparation of trial balance
10. Depreciation Accounting	<ul style="list-style-type: none"> 10.1 Introduction 10.2 Depreciation meaning and definition 10.2.1 Useful life of the asset 10.2.2 Depreciable Assets