# ACCOUNTANCY - XI (SYLLABUS - 2025 - 2026)

## PRE-PERIODIC

INTRODUCTION TO ACCOUNTING

BASIC ACCOUNTING TERMS

BOOKS OF ORIGINAL ENTRY — JOURNAL

ACCOUNTING EQUATION AND RULES OF DEBIT AND CREDIT

ORIGIN OF TRANSACTIONS AND PREPARATION OF VOUCHERS

#### **PERIODIC**

BOOKS OF ORIGINAL ENTRY — CASH BOOK

LEDGER

TRIAL BALANCE

BOOKS OF ORIGINAL ENTRY — SPECIAL PURPOSE SUBSIDIARY BOOKS \*

BANK RECONCILIATION STATEMENT

THEORY BASE OF ACCOUNTING, ACCOUNTING STANDARDS

PROCESS OF ACCOUNTING AND BASES OF ACCOUNTING

## **POST PERIODIC**

**DEPRECIATION** 

PROVISIONS AND RESERVES

RECTIFICATION OF ERRORS

#### **ANNUAL**

FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP: WITHOUT

**ADJUSTMENTS** 

FINANCIAL STATEMENTS: WITH ADJUSTMENTS\*

FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP: FROM

INCOMPLETE RECORDS - SINGLE ENTRY SYSTEM

INCLUDING ALL THE CHAPTERS OF PRE-PERIODIC, PERIODIC, POST PERIODIC.

## **Subject Teachers:**

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