

ACCOUNTANCY

PART I

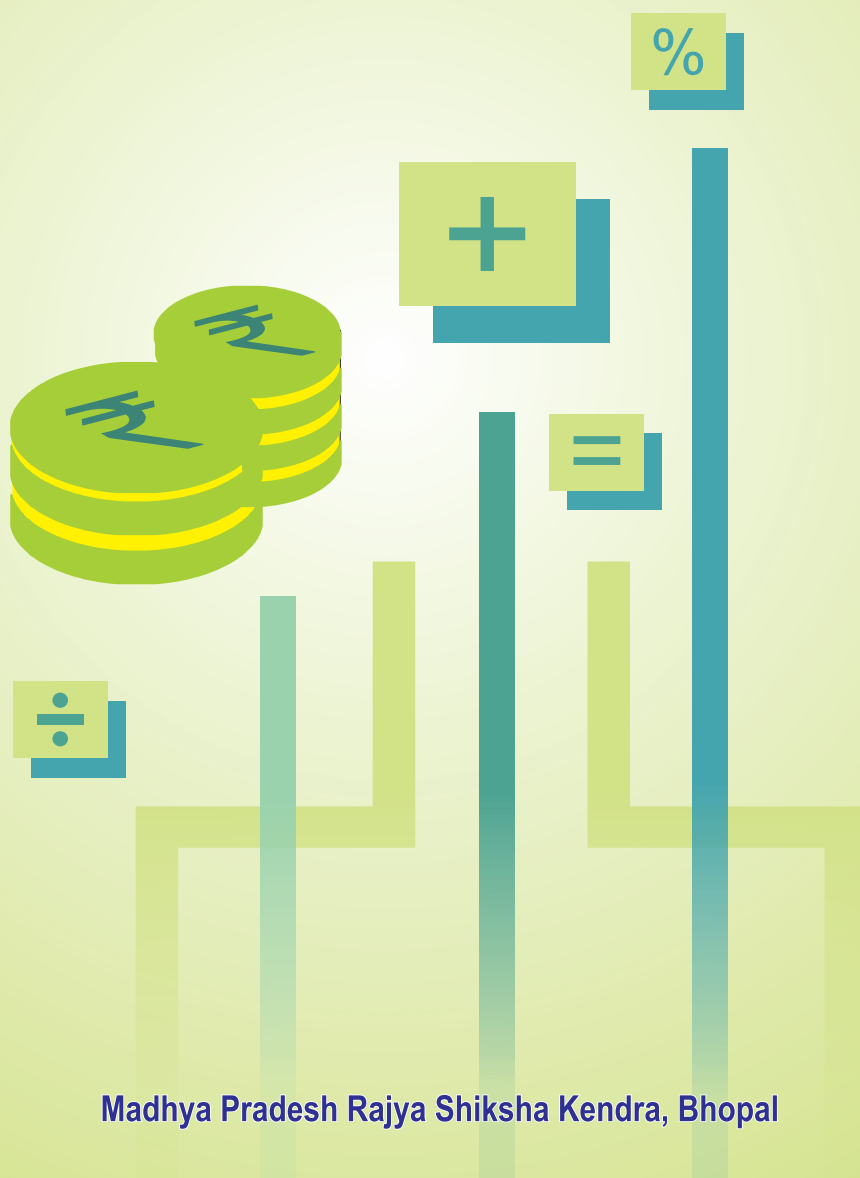
Textbook for XI



Accountancy

Financial Accounting Part-I

Textbook for XI



Madhya Pradesh Rajya Shiksha Kendra, Bhopal



राष्ट्रगान

जन-गण-मन-अधिनायक जय हे
भारत-भाग्य-विधाता
पंजाब-सिन्धु-गुजरात-मराठा
द्राविड़-उत्कल-बंग
विंध्य-हिमाचल-यमुना-गंगा
उच्छल-जलधि-तरंग
तव शुभ नामे जागे, तव शुभ आशिष मागे,
गाहे तव जय-गाथा ।
जन-गण-मंगल-दायक जय हे
भारत-भाग्य-विधाता
जय हे, जय हे, जय हे,
जय जय जय जय हे ।

(हर देश का अपना एक विशिष्ट झंडा और राष्ट्रगान होता है। “तिरंगा झंडा” भारतवर्ष का राष्ट्रध्वज है और “जनगणमन” राष्ट्रगान। राष्ट्रध्वज में ऊपर की पट्टी केसरिया रंग की और नीचे की हरे रंग की होती है। बीच की सफेद पट्टी के बीचों बीच २४ शलाकाओं का नीले रंग में गोल-चक्र होता है। केसरिया रंग त्याग का, सफेद शांति का और हरा रंग प्रकृति की सुन्दरता का प्रतीक है। चक्र का स्वरूप अशोक की सारनाथ-स्थित सिंहमुद्रा में अंकित चक्र की भाँति है यह चक्र सत्य और सब धर्मों का प्रतीक है।

राष्ट्रगान की रचना गुरुदेव रवीन्द्रनाथ ठाकुर ने की थी। इसमें संपूर्ण देश के लिए मंगल-कामना है। राष्ट्रगान और राष्ट्रध्वज का सम्मान करना हमारा कर्तव्य है। जब राष्ट्रगान गाया जाये या उसकी धुन बजाई जाये अथवा राष्ट्रध्वज फहराया जाये, तब हमें सावधान की स्थिति में खड़े होकर इसे सम्मान देना चाहिए।)



विद्यार्थियों को ऐसी तालीम दी जानी चाहिए जिससे वे संसार के महान धर्मों को आदर के साथ सीख सकें।

—महात्मा गांधी

— ★ —

राष्ट्र-गीत

वन्दे मातरम्

श्री बंकिमचंद्र चट्टोपाध्याय : आनन्दमठ

वन्दे मातरम्, वन्दे मातरम्।
सुजलाम् सुफलाम् मलयज शीतलाम्।
शस्य श्यामलाम् मातरम्। वन्दे मातरम्॥
शुभ्रज्योत्स्नाम् पुलकित यामिनीम्।
फुल्ल कुसुमित द्रुमदल शोभिनीम्॥
सुहासिनीम् सुमधुरभाषिणीम्।
सुखदाम् वरदाम् मातरम्। वन्दे मातरम्॥

THE CONSTITUTION OF INDIA

Chapter IV A

Fundamental Duties

ARTICLE 51A

Fundamental Duties — It shall be the duty of every citizen of India —

- (a) to abide by the Consitution and respect its ideals and institutions, the National Flag and the National Anthem;
- (b) to cherish and follow the noble ideals which inspired our national struggle for freedom;
- (c) to uphold and protect the sovereignty, unity and integrity of India;
- (d) to defend the country and render national service when called upon to do so;
- (e) to promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional or sectional diversities; to renounce practices derogatory to the dignity of women;
- (f) to value and preserve the rich heritage of our composite culture;
- (g) to protect and improve the natural environment including forests, lakes, rivers, wild life and to have compassion for living creatures;
- (h) to develop the scientific temper, humanism and the spirit of inquiry and reform;
- (i) to safeguard public property and to abjure violence;
- (j) to strive towards excellence in all spheres of individual and collective activity so that the nation constantly rises to higher levels of endeavour and achievement;
- (k) who is a parent or guardian to provide opportunities for education to his child or, as the case may be ward between the age of six and fourteen years.

FOREWORD

The National Curriculum Framework (NCF), 2005, recommends that children's life at school must be linked to their life outside the school. This principle marks a departure from the legacy of bookish learning which continues to shape our system and causes a gap between the school, home and community. The syllabi and textbooks developed on the basis of NCF signify an attempt to implement this basic idea. They also attempt to discourage rote learning and the maintenance of sharp boundaries between different subject areas. We hope these measures will take us significantly further in the direction of a child-centred system of education outlined in the National Policy on Education (1986).

The success of this effort depends on the steps that school principals and teachers will take to encourage children to reflect on their own learning and to pursue imaginative activities and questions. We must recognise that, given space, time and freedom, children generate new knowledge by engaging with the information passed on to them by adults. Treating the prescribed textbook as the sole basis of examination is one of the key reasons why other resources and sites of learning are ignored. Inculcating creativity and initiative is possible if we perceive and treat children as participants in learning, not as receivers of a fixed body of knowledge.

These aims imply considerable change in school routines and mode of functioning. Flexibility in the daily time-table is as necessary as rigour in implementing the annual calendar so that the required number of teaching days are actually devoted to teaching. The methods used for teaching and evaluation will also determine how effective this textbook proves for making children's life at school a happy experience, rather than a source of stress or boredom. Syllabus designers have tried to address the problem of curricular burden by restructuring and reorienting knowledge at different stages with greater consideration for child psychology and the time available for teaching. The textbook attempts to enhance this endeavour by giving higher priority and space to opportunities for contemplation and wondering, discussion in small groups, and activities requiring hands-on experience.

The National Council of Educational Research and Training (NCERT) appreciates the hard work done by the textbook development committee responsible for this book. We wish to thank the Chairperson of the advisory group in Social Sciences Professor Hari Vasudevan and the Chief Advisor for this book, Professor R.K. Grover, (Retd.) Director, School of Management Studies (IGNOU), New Delhi for guiding the work of this committee. Several teachers contributed to the development of this textbook; we are grateful to their principals for making this possible. We are indebted to the institutions and organisations which have generously permitted us to draw upon their resources, material and personnel. We are especially grateful to the members of the National Monitoring Committee, appointed by the Department of Secondary and Higher Education, Ministry of Human Resource Development under the Chairpersonship of Professor Mrinal Miri and Professor G.P. Deshpande, for their valuable time and contribution. As an organisation committed to the systemic reform and continuous improvement in the quality of its products, NCERT welcomes comments and suggestions which will enable us to undertake further revision and refinement.

New Delhi
20 December 2005

Director
National Council of Educational
Research and Training

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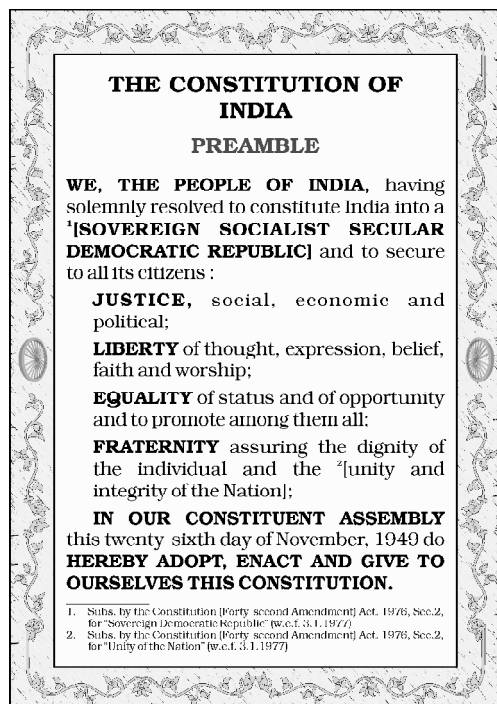
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CONTENTS

| | | |
|------------------|---|------------|
| Chapter 1 | Introduction to Accounting | 1 |
| 1.1 | Meaning of Accounting | 2 |
| 1.2 | Accounting as a Source of Information | 6 |
| 1.3 | Objectives of Accounting | 10 |
| 1.4 | Role of Accounting | 13 |
| 1.5 | Basic Terms in Accounting | 14 |
| Chapter 2 | Theory Base of Accounting | 23 |
| 2.1 | Generally Accepted Accounting Principles (GAAP) | 24 |
| 2.2 | Basic Accounting Concepts | 25 |
| 2.3 | Systems of Accounting | 33 |
| 2.4 | Basis of Accounting | 34 |
| 2.5 | Accounting Standards | 35 |
| Chapter 3 | Recording of Transactions - I | 46 |
| 3.1 | Business Transactions and Source Document | 46 |
| 3.2 | Accounting Equation | 50 |
| 3.3 | Using Debit and Credit | 52 |
| 3.4 | Books of Original Entry | 60 |
| 3.5 | The Ledger | 72 |
| 3.6 | Posting from Journal | 75 |
| Chapter 4 | Recording of Transactions - II | 99 |
| 4.1 | Cash Book | 100 |
| 4.2 | Purchases (Journal) Book | 125 |
| 4.3 | Purchases Return (Journal) Book | 127 |
| 4.4 | Sales (Journal) Book | 129 |
| 4.5 | Sales Return (Journal) Book | 131 |
| 4.6 | Journal Proper | 139 |
| 4.7 | Balancing the Accounts | 141 |
| Chapter 5 | Bank Reconciliation Statement | 160 |
| 5.1 | Need for Reconciliation | 161 |
| 5.2 | Preparation of Bank Reconciliation Statement | 166 |

| | | |
|------------------|--|------------|
| Chapter 6 | Trial Balance and Rectification of Errors | 191 |
| 6.1 | Meaning of Trial Balance | 191 |
| 6.2 | Objectives of Preparing the Trial Balance | 192 |
| 6.3 | Preparation of Trial Balance | 195 |
| 6.4 | Significance of Agreement of Trial Balance | 200 |
| 6.5 | Searching of Errors | 202 |
| 6.6 | Rectification of Errors | 203 |
| Chapter 7 | Depreciation, Provisions and Reserves | 237 |
| 7.1 | Depreciation | 237 |
| 7.2 | Depreciation and other Similar Terms | 241 |
| 7.3 | Causes of Depreciation | 241 |
| 7.4 | Need for Depreciation | 242 |
| 7.5 | Factors Affecting the Amount of Depreciation | 244 |
| 7.6 | Methods of calculating Depreciation Amount | 245 |
| 7.7 | Straight Line Method and Written Down Method: <i>A Comparative Analysis</i> | 250 |
| 7.8 | Methods of Recording Depreciation | 252 |
| 7.9 | Disposal of Asset | 261 |
| 7.10 | Effect of any Addition or Extension to the Existing Asset | 271 |
| 7.11 | Provisions | 274 |
| 7.12 | Reserves | 276 |
| 7.13 | Secret Reserve | 280 |
| Chapter 8 | Bill of Exchange | 289 |
| 8.1 | Meaning of Bill of Exchange | 290 |
| 8.2 | Promissory Note | 292 |
| 8.3 | Advantages of Bill of Exchange | 294 |
| 8.4 | Maturity of Bill | 295 |
| 8.5 | Discounting of Bill | 295 |
| 8.6 | Endorsement of Bill | 296 |
| 8.7 | Accounting Treatment | 296 |
| 8.8 | Dishonour of a Bill | 303 |
| 8.9 | Renewal of the Bill | 308 |
| 8.10 | Retiring of the Bill | 311 |
| 8.11 | Bills Receivable and Bills Payable Books | 313 |
| 8.12 | Accommodation of Bills | 327 |