

**TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION, HYDERABAD**

**ACADEMIC YEAR 2020-2021**

**30% DELETED CONTENT IN VIEW OF COVID-19 PANDEMIC**

**INTERMEDIATE 1<sup>st</sup> YEAR ACCOUNTANCY SYLLABUS**

**Unit I Introduction to Accounting**

- Book Keeping
- Accounting Standards – IFRS; Capital and Revenue Expenditure

**Unit II Recording of Business Transactions**

- Concept of Voucher, Preparation of Vouchers,

**Unit III Subsidiary Books and Bank Reconciliation Statement**

- Need & Advantages of Subsidiary Books -Preparation of Subsidiary Books
- **Characteristics, Importance & Advantages of Cash Book**  
**2 column cash book (Cash and Discount, Bank and Discount column)**
- Preparation of BRS with unfavourable (Overdraft) balance

**Unit IV Trial Balance and Rectification of Errors**

- Merits and Limitations of Trial Balance - Types of Preparation of Trial Balance
- Suspense Account

**Unit V Final Accounts of Sole Trading Concerns**

- Manufacturing Account
- Adjustments other than the 5 mentioned (Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Provision for Doubtful Debts) to be deleted