

ACCOUNTANCY-I BIMONTHLY SYLLABUS 10+1**SESSION 2020-21**

MONTH	PART	UNIT NUMBER	UNIT NAME
APRIL- JUNE	PART-I	UNIT - 1	INTRODUCTION TO ACCOUNTING AND THEORY BASE OF ACCOUNTING (i) Accounting concept including objectives ,advantages, Limitations, types, users, qualitative characteristics and role of accounting (ii) Basic Accounting terms
		UNIT-2	RECORDING OF BUSINESS TRANSACTIONS (i) Voucher and transactions (ii) Recording of transactions: Books of Original entry- Journal
JULY- AUGUST	PART-I	UNIT-1	INTRODUCTION TO ACCOUNTING AND THEORY BASE OF ACCOUNTING (iii) Theory Base of Accounting
		UNIT - 2	RECORDING OF BUSINESS TRANSACTIONS-SPECIAL PURPOSE BOOKS (a) Cash book (b) Other subsidiary books (c) Ledger
		UNIT-3	TRIAL BALANCE AND RECTIFICATION OF ERRORS
SEPTEMBER- OCTOBER	PART-I	UNIT-4	DEPRECIATION, PROVISIONS AND RESERVES
		UNIT- 5	BANK RECONCILIATION STATEMENT
		UNIT-6	ACCOUNTING FOR BILLS OF EXCHANGE TRANSACTION

NOVEMBER- DECEMBER	PART-II	UNIT-7	FINANCIAL STATEMENTS (WITHOUT ADJUSTMENTS)
		UNIT-8	FINANCIAL STATEMENTS (WITH ADJUSTMENTS)
		UNIT-9	INCOMPLETE RECORDS
		PRACTICAL	PRACTICALS (All practical topics according to the syllabus to be completed and guidelines to be given to the students regarding preparation of practical files)
	OR PART – III (FOR THOSE OPTING FOR COMPUTERIZED ACCOUNTING)	UNIT-7	COMPUTERS IN ACCOUNTING
		UNIT-8	AUTOMATION OF ACCOUNTING PROCESS
		UNIT-9	ACCOUNTING AND DATABASE SYSTEM
		PRACTICAL	PRACTICALS (All practical topics according to the syllabus to be completed and guidelines to be given to the students regarding preparation of practical files)
JANUARY			Revision of syllabus and completion of practical and practical file.
FEBRUARY			Revision of syllabus and viva voce practice of practical topics.