

Bifurcation of Syllabus in Accountancy – 320 at Senior Secondary Level		
Total no. of Lessons = 34 (4 optional)		
MODULE	TMA (40%)	Public Examination (60%)
	(14 lessons)	(20 lessons)
1. Accounting: An Introduction (8 lessons)	L-1 Accounting: An Introduction L-2 Accounting Concepts L-3 Accounting Conventions and Standards L-7 Cash Book L-8 Special Purpose Books	L-4 Accounting for Business Transactions L-5 Journal L-6 Ledger
2. Trial Balance and Computers (5 lessons)	L-9 Trial Balance L-10 Bank reconciliation Statement L-11 Bills of Exchange	L-12 Errors and their Rectification L-13 Computer and Computerised Accounting System
3. Financial statements (8 lessons)	L-14 Depreciation L-15 Provisions and Reserves	L-16 Financial Statements: An Introduction L-17 Financial Statements -I L-18 Financial Statements -II L-19 NPO: An Introduction L-20 Financial Statements (NPOs) L-21 Accounts from Incomplete Records
4. Partnership Accounts (4 lessons)	L-22 Partnership: An Introduction	L-23 Admission of a Partner L-24 Retirement and Death of a Partner L-25 Dissolution of a Partnership Firm
5. Company Accounts (5 lessons)	L-26 Company An Introduction L-30 Issue of Debentures	L-27 Issue of Shares L-28 Forfeiture of Shares L-29 Reissue of Forfeited Shares
6. Analysis of Financial Statements (4 lessons)	L-31 Financial Statement Analysis- An Introduction	L-32 Accounting Ratio-I L-33 Accounting Ratio- II L-34 Cash Flow Statement
or		
6. Application of Computers in Financial Accounting (4 lessons)	L-35 Electronic Spreadsheet	L-36 Use of spreadsheet in Business L-37 Graphs and Charts for Business L-38 Database Management System for Accounting