

CBSE Syllabus for Class 11 Accountancy

Time: 3 Hours Max Marks: 80

	IVIAX IVIAI KS. 84
Unit Name	Marks
Accounting-1	
Theoretical Framework	12
Accounting Process	44
Accounting-II	
Financial Statements of Sole Proprietorship	24
/ork	20
	100
	Accounting Process Accounting-II Financial Statements of Sole

Part A: Financial Accounting - I

Unit-1: Theoretical Frame Work

Introduction to Accounting

- Accounting Concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information, users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.
- Basic Accounting Terms Entity, Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Expenditure (Capital and Revenue), Expenses, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)

Cbse Board Accountancy Syllabus For Class 11

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