

West Bengal Council of Higher Secondary Education

SUBJECT: ACCOUNTANCY(ACCT)

CLASS – XI

SEMESTER – II

FULL MARKS: 40

Unit	Topics	Marks
Unit 1	Fundamental Accounting Process – II	20
Unit 2	Final Accounts of Sole Proprietor	10
Unit 3	Accounts of Non-Profit Seeking Organization	5
Unit 4	Accounts from Incomplete Records (Excluding conversion to Double Entry System)	5
	Total	40

Question Paper Typology			
Sl. No	Typology of Questions	Marks	In %
1.	Remembering & Understanding	12	30
2.	Applying	20	50
3.	Analyzing, Evaluating and Critical Understanding	8	20

Weightage to form Questions						
Unit	Details	Unit Marks	Question type	No of Questions	Marks of each question	Total Marks
Unit 1	Fundamental Accounting Process – II	20	Descriptive	2	5	[10+6+4=20]
			SAQ Type 2	2	3	
			SAQ Type 1	2	2	
Unit 2	Final Accounts of Sole Proprietor	10	Descriptive	1	5	[5+3+2=10]
			SAQ Type 2	1	3	
			SAQ Type 1	1	2	
Unit 3	Accounts of Non-Profit Seeking Organization	5	SAQ Type 2	1	3	[3+2=5]
			SAQ Type 1	1	2	
Unit 4	Accounts from Incomplete Records (Excluding conversion to Double Entry System)	5	Descriptive	1	5	5
	Total	40				40

CLASS – XI

SEMESTER – II

FULL MARKS: 40

UNIT	TOPICS	HOURS	MARKS
Unit 1	<p>Fundamental Accounting Process – II</p> <ul style="list-style-type: none"> Ledger: Format, Posting from Journal and Subsidiary Books, Balancing of Accounts. Cash Book: Simple Cash Book, Cash Book with Cash and Bank Column and Petty Cash Book Trial Balance: Objectives, Meaning and Preparation of Trial Balance from Balances only. Bank Reconciliation Statement: Need; Preparation of Bank Reconciliation Statement(excluding amended cash book) Rectification of Errors (After preparation of Trial Balance but excluding after preparation of Final Accounts): Preparation of Suspense Account Depreciation: Meaning, Need for providing Depreciation, factors to be considered while computing Depreciation. Methods of Depreciation:i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) Difference between SLM and WDV; Method of recording Depreciation by charging to asset account onlyincluding purchase and sale of Depreciable Assets. <p>Note – Excluding change of Method of Depreciation</p>	40	20
Unit 2	<p>Final Accounts of Sole Proprietor</p> <ul style="list-style-type: none"> Meaning, Objectives and Importance Preparation of Manufacturing Account Trading and Profit and Loss Account: Concepts of Gross profit, Operating profit and Net profit. Balance Sheet: Need, grouping and marshalling of assets and liabilities. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship concern with adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtors, Abnormal Loss, Goods taken for personal use/Staff Welfare and Manager's Commission. 	20	10
Unit 3	<p>Accounts of Non-Profit Seeking Organizations</p> <ul style="list-style-type: none"> Non-Profit Seeking organizations: Concept Receipts and Payments Account: Meaning and Features. Income and Expenditure Account: Meaning and Features. Preparation of Income and Expenditure Account from the given Receipts and Payments Account with additional information. 	10	5

Unit 4	Accounts from Incomplete Records (Excluding conversion to Double Entry System) <ul style="list-style-type: none"> Features, reasons and limitations. Preparation of Statement of Profit / Loss and Statement of Affairs. 	10	5
	Total	80	40

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CLASS – XI

PROJECT

FULL MARKS: 20

Topic 1	Preparation of at least 25 vouchers and recording of transactions with the help of these vouchers, posting the Journal Entries in Ledgers and preparation of Trial Balance therefrom.
Topic 2	Preparation of a Cash Book with cash and bank columns with at least 25 transactions including bank transactions.
Topic 3	Preparation of Bank Reconciliation Statement with the given Cash Book and the Pass Book with at least 25 transactions.
Topic 4	Preparation of Final Accounts of a Sole Trader from the given Journal Entries.