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FOR TS CLASS 11 PREPARATION

TS Inter 1st Year Syllabus 2027 Accountancy (CEC Group)

EXAM	YEAR	TYPE	SUBJECT
TS Class 11	2027	Syllabus	Accountancy

Telangana Board of Intermediate Education, Hyderabad

Intermediate First Year - Accountancy

(w.e.f. 2026-27)

Unit I: Introduction to Accounting

Chapter-1 Fundamentals of Book - Keeping and Accounting Principles

Introduction to Accounting: Definition - Process - Functions - Accounting Cycle - Objectives - Scope. Meaning of Book-Keeping and Difference between Book-Keeping, Accounting and Accountancy - Basic Accounting Terms - Characteristics of Accounting; Importance of Accounting; Advantages and Limitations of Accounting; Users of Accounting Information; Meaning of Accounting Principles; Definitions of Accounting Principles; Accounting Concepts; Accounting Conventions; Difference between Accounting Concepts and Accounting Conventions; Significance of Accounting Principles; Accounting Standards – Overview; Meaning of Accounting Standards; Generally Accepted Accounting Principles (GAAP); International Financial Reporting Standards (IFRS); Indian Accounting Standards (Ind AS).

Chapter-2 Recording of Business Transactions - Journal and Ledger

Introduction to Business Transactions; Voucher; Double Entry Book-Keeping; Accounting Equation; Systems of Accounting; Meaning of Account; Classification of Accounts; Golden Rules of Debit and Credit; Meaning of Journal; Format of Journal; Objectives of Journal; Meaning of Journalising;

Process of Journalising Transactions; Advantages of Journal; Limitations of Journal; Meaning of Ledger; Definition of Ledger; Format of Ledger; Objectives of Ledger; Process of Ledger Posting; Advantages of Ledger; Difference between Journal and Ledger.

Unit II: Subsidiary Books

Chapter-3 Subsidiary Books

Definition, Importance and Advantages of Subsidiary Books; Types of Subsidiary Books; Purchase Book; Sales Book; Purchase Returns Book; Sales Returns Book; Cash Book; Bills Receivable Book; Bills Payable Book; Journal Proper; Recording of Transactions in Subsidiary Books.

Chapter-4 Cash Book

Meaning, Characteristics, Significance and Types of Cash Books; Single Column Cash Book; Two Column Cash Book; Three Column Cash Book; Petty Cash Book.

Unit III: Bank Reconciliation Statement (BRS)

Chapter-5 Introduction to Bank Reconciliation Statement

Definition of BRS; Objectives of BRS; Importance of BRS; Cash Book and Pass Book; Nature and Structure of Cash Book; Reasons for Differences between Cash Book and Pass Book Balances.

Chapter-6 Preparation of Bank Reconciliation Statement

Steps and Procedure for Bank Reconciliation Statement Preparation; Preparation of Bank Reconciliation Statement under Favourable Balances; Preparation of Bank Reconciliation Statement under Unfavourable Balances.

Unit IV: Trial Balance and Rectification of Errors

Chapter-7 Trial Balance

Meaning of Trial Balance; Features of Trial Balance; Objectives of Preparing a Trial Balance; Methods of Preparing a Trial Balance.

Chapter-8 Rectification of Errors

Meaning of Errors; Types of Errors; Rectification of errors not affecting Trial Balance; Rectification of errors affecting Trial Balance; Meaning and Use of Suspense Account; Steps to rectify errors.

Unit V: Final Accounts of Sole Trading Concerns

Chapter-9 Introduction to Final Accounts of Sole Trading Concerns

Introduction, Definition and Purpose of Final Accounts; Capital and Revenue Items – Concepts and Accounting Treatment; Components of Final Accounts: Preparation of Manufacturing Account - Preparation of Trading Account - Preparation of Profit and Loss Account - Preparation of Balance Sheet.

Chapter-10 Preparation of Final Accounts with Adjustments

Introduction and Types of Adjustments; Accounting Treatment of Adjustments in the Final Accounts; Summary of Adjustments and their treatment in the Final Accounts.