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FOR MANIPUR CLASS 11 PREPARATION

Manipur Board Class 11 Syllabus 2027 Accountancy

EXAM	YEAR	TYPE	SUBJECT
Manipur Class 11	2027	Syllabus	Accountancy

ACCOUNTANCY
CLASS XI

One Paper *3 Hours* *100(80+20) Marks* *180 Periods*

Unit	Unitwise Weightage	Marks	Periods
	FINANCIAL ACCOUNTING		
Unit 1	Introduction of Accounting	08	18
Unit 2	Theory Base of Accounting	08	18
Unit 3	Recording of Transaction & Preparation of Trial Balance	20	44
Unit 4	Depreciation, Provisions and Reserves	12	30
Unit 5	Rectification of Errors	08	18
Unit 6	Financial Statements of Business Organisations	24	47
	Total:	**80**	**175**
INTERNAL ASSESSMENT			
1.	Periodic Test	10	5
2.	Project Work (One)	10	
	Total :	**20**	**180**

FINANCIAL ACCOUNTING

Unit-1: Introduction to Accounting:

Period - 18
Marks - 08

(a) Accounting–Meaning, Objectives. Types of accounting information, advantages and limitations. Users of Accounting information and their needs. Double Entry system. Bases of Account – Cash basis, accrual basis and hybrid basis.

(b) Basic Accounting Terms – Business transaction, Account, Capital, Drawings, Liability – Internal and External, Asset – Current, Liquid, Fixed; Expense, Income, Profits, Losses, Purchases, Sales, Stock, Debtors, Bills Receivables, Creditors, Bills payables, Goods, Cost, Vouchers, Discount (Trade and Cash).

Unit-2: Theory Base of Accounting:

Period - 18
Marks - 8

(a) Fundamental of Accounting Assumption – Going Concern, Consistency, Accrual.

(b) Accounting Principles – Accounting Entity, Money measurement, Accounting Period, Full Disclosure, Materiality, Prudence, Cost Concept and Dual Aspect.

(c) Accounting Standards–Concept and objectives.

Unit 3: Recording of Transactions and preparation of Trial Balance

Period - 44
Marks - 20

(a) Accounting Equation – Meaning, Analysis of transactions, Using Accounting Equation.

(b) Rules of Debit and Credit – For Assets, Liabilities, Capital, Revenue and Expenses.

(c) Origin of transactions – Source Documents – (Invoice, Cash memo, Pay in slip, Cheque), Preparation of vouchers – Cash (Debit and Credit), Non Cash (Transfer).

(d) Books of original Entry – Meaning, Format and Recording.

(e) Goods and Services Tax (GST) – Characteristics, Objectives and Accounting.

(f) Cash Book – Simple, Cash Book with Bank Column, Petty Cash Book.

(g) Other Books – Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivable Book, Bills Payable Book and Journal Proper.

(h) Ledger – Meaning, Utility, Format, Posting from Journal, Cash book and other Special purpose Books, Balancing of Accounts.

(i) Trial Balance – Meaning, Objectives and preparation.

(j) Bank Reconciliation Statement – Meaning, Need and Preparation.

Unit 4: Depreciation, Provisions and Reserves

Period - 30
Marks - 12

(a) Depreciation – Meaning, Need and factors affecting depreciation.

(b) Methods of Computation of Depreciation – Straight line Method, Written Down Value Method (Excluding Change in method).

(c) Accounting Treatment of Depreciation – By charging to Asset Account, by creating Provision for Depreciation/Accumulated Depreciation Account, preparation of Asset Disposal Account.

(d) Provisions and Reserves – Meaning, Objective and Difference between provisions and Reserves.

(e) Types of Reserves – Revenue Reserve, Capital Reserve, General Reserve, Specific Reserves, Secret Reserves.

Unit 5: Rectification of Errors

Period - 18
Marks - 08

(a) Errors and theory types – Errors not affecting trial balance and Errors affecting trial balance.

(b) Rectification of errors before and after the preparation of financial statements.

(c) Suspense Account – Meaning, Preparation and treatment of suspense account balance in final statements.

Unit 6: Financial Statement of Business Organisations

Period - 47
Marks - 44

(a) Financial Statements – Meaning, Objective and Importance.

(b) Trading and Profit and Loss Account – Gross Profit, Operating Profit and Net Profit.

(c) Balance Sheet – Need, Grouping, Marshalling of Assets and Liabilities.

(d) Adjustments in preparation of Financial Statements – with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors.

(e) Preparation of Trading and profit and Loss – Account and Balance Sheet of Sole proprietorship Concerns.

PRESCRIBED TEXT BOOKS :

1. Accountancy for Class – XI
   By: D.K. Goel, Rajesh Goel and Shelly Goel
   Published by: Arya Publications, New Delhi.
2. Double Entry Book Keeping for Class XI
   By: T.S. Grewal
   Published by: Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS :

1. Companion Accountancy for Class XI
   By : O.P. Gupta, S.R. Goel and S.K. Jain
   Published by : S. Dinesh & Co.
2. Accountancy for Class XI
   By : R.K. Mittal and A.K. Jain
   Published by : V.K. (India) Enterprises.

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DESIGN OF QUESTION PAPER

Subject : ACCOUNTANCY
Paper : Theory
Class : XI
Full Mark : 100(80+20)
Time : 3 Hours

I — WEIGHTAGE TO OBJECTIVES:

Objectives	Marks	Percentage
Knowledge(K)	12	15
Understanding (U)	44	55
Application (A)	24	30
Total:	**80**	**100**

II — WEIGHTAGE TO FORMS OF QUESTIONS:

FORM OF QUESTIONS	No. of questions	Time (in minutes)	Marks	Percentage
Essay/Long Answer (E/LA)	3	74	24	30
Short Answer Type-I (SA-I)	6	42	24	30
Short Answer Type-II (SA-II)	6	24	12	15
Very Short Answer(VSA)	8	16	8	10
MCQ	12	24	12	15
Total:	**35**	**180 m**	**80**	**100**

III — WEIGHTAGE TO CONTENT:

Unit	PART-A	Marks	Percentage
1	Introduction to Accounting	8	10
2	Theory Base of Accounting	8	10
3	Recording of Transaction and preparation of Trial Balance	20	25
4	Depreciation, Provisions and Reserves	12	15
5	Rectification of Errors	8	10
6	Financial Statements of Business Organisation	24	30
	Total:	**80**	**100**

IV

	PART-B (Internal Assessment)		
I.	Periodic Test	10	
II.	Project Work(one)	10	
	Total	**20**	

V — **SCHEME OF SECTIONS:** **NIL**

VI — **SCHEME OF OPTIONS:** 50% in SA-I & 100% in Essay/ (LA)Type Questions.

VII — DIFFICULTY LEVEL :

Difficult : 30% of the total marks
Average : 50% of the total marks
Easy : 20% of the total marks

Special Instruction: 1) Two questions of MCQ will be assertion-reason type question.
2) One question of SA-I will be source based question

Abbreviation: K(Knowledge), U(Understanding), A(Application),S(Skill), E(Essay Type), SA(Short Answer Type), VSA(Very Short Answer Type), O(Objective Type). MCQ (Multiple Choice Question).

MAIN OBJECTIVES OF PROJECT WORKS IN ACCOUNTANCY FOR CLASS XI

1. To enable students to practical exposure of accounting practices, concepts and conventions to real life business situations.
2. To develop analytical, investigative and problem solving skills through collection, preparation and interpretation of accounting data.
3. To develop decision making skills and abilities through analysis and interpretation of financial and accounting data.
4. To promote independent learning, research aptitude and critical thinking among students.
5. To improve communication and presentation skills through Report Writing and Project Preparation.

CLASS XI PROJECT WORK (ANY ONE)

1. Collection of source documents, preparation of vouchers , recording of transactions with the help of vouchers.
2. Preparation of Bank Reconciliation Statement with the given Cash Book and the Pass Book with twenty to twenty five transactions.
3. Preparation of Trial Balance, Final Accounts (Trading and Profit and Loss Account and Balance Sheet) with some common adjustment items including GST related transactions.

Assessment:

The Marks will be allocated on the following heads:

a. Introduction and Objectives :	2
b. Findings /contents/observations	3
c. Analysis and conclusion	2
d. Viva	3
Total =	**10**