

Class – X
REVISED SYLLABUS
(For the Session of 2020-21 Only)
Elements of Book-Keeping & Accountancy
(THEORY)

- I. *Final Accounts* : Preparation of Trading and Profit and Loss Account and Balance Sheet of a sole trader
- II. *Bank Reconciliation Statement* : Utility and preparation; preparation of Cash Book
- III. *Bills of Exchange* : Nature and use of bills of exchange and promissory notes; Recording transactions pertaining to drawing, discounting.
- IV. *Errors and their Rectification* : Types of errors and entries for their rectification
- V. *Depreciation* : Objects and methods-Straight line