

Subject:- Commerce
Class-10th
Ist Term Syllabus

Time: 3.00hrs.

M.M. 50

Element of Book Keeping and Accountancy

- (i) Bank Reconciliation statement (Theory)
Cash Book with Discount and Bank Column. (Numerical)
- (ii) Final Accounts Preparation of trading and Profit and Loss Account and Balance sheet of a sole trader with simple adjustments.
(Choice in Theory and Numerical)
- (iii) Bills of Exchange : Nature and use of Bills of Exchange and Promissory Note.
(Choice in Theory and Numerical)

Subject:- Commerce

Time: 3.00hrs.

**Class-10th
2nd Term Syllabus**

M.M. 50

Element of Book Keeping and Accountancy

- (i) Bills of Exchange : Recording transactions pertaining to Drawing, Retiring, Dishonoring and renewing of Bills of Exchange.

(Choice in Theory and Numerical)

- (ii) Errors and their Rectification: Types of Errors and Entries for their Rectification.

(Choice in Theory and Numerical)

- (iii) Depreciation : Objects and Methods. Straight-line and Diminishing Balance Method.

(Choice in Theory and Numerical)

Commerce 10th Class

(Elements of Book Keeping and Accountancy)

Marks Distribution

Section - A

Question No. 1 = 10 Marks

Question No. 2 = 10 Marks

Question No. 3 = 10 Marks

Section - B

MCQ

20 Questions = 20 X 1 = 20 Mars

Total = 50 Marks