# **Assistant and Assistant cum Driver Syllabus**

# **National Council of Educational Research and Training**

**New Delhi** 

15 November 2006

First Edition December 2006

## CLASS X (10<sup>TH</sup>) MATHEMATICS

1. Real Number	<ul> <li>1.1 Introduction</li> <li>1.2 Euclid's Division Lemma</li> <li>1.3 The Fundamental Theorem of Arithmetic</li> <li>1.4 Revisiting Irrational Numbers</li> <li>1.5 Revisiting Rational Numbers and Their Decimal Expansions</li> </ul>
2. Polynomials	<ul> <li>2.1 Introduction</li> <li>2.2 Geometrical Meaning of the Zeroes of a Polynomial</li> <li>2.3 Relationship between Zeroes and Coefficients of a Polynomial</li> <li>2.4 Division Algorithm for Polynomials</li> </ul>
3. Pair of Linear Equations in Tw Variables	3.1 Introduction 3.2 Pair of Linear equations in Two Variables 3.3 Graphical method of Solution of a Pair of Linear Equations 3.4 Algebraic Methods of Solving a Pair of Linear Equations 3.4.1 Substitution Method 3.4.2 Elimination Method 3.4.3 Cross-Multiplication Method 3.5 Equations Reducible to a Pair of Linear Equations in Two Variables
4. Quadratic Equations	<ul> <li>4.1 Introduction</li> <li>4.2 Quadratic Equations</li> <li>4.3 Solution of a Quadratic Equation by Factorisation</li> <li>4.4 Solution of a Quadratic Equation by Completing the Square</li> <li>4.5 Nature of Roots</li> </ul>
5. Arithmetic Progressions	<ul><li>5.1 Introduction</li><li>5.2 Arithmetic Progressions</li><li>5.3 nth Term of an Ap</li><li>5.4 Sum of First n Terms of an Ap</li></ul>
6. Statistics	<ul> <li>6.1 Introduction</li> <li>6.2 Mean of Grouped Data</li> <li>6.3 Mode of Grouped Data</li> <li>6.4 Median of Grouped Data</li> <li>6.5 Graphical Representation of Cumulative Frequency Distribution</li> </ul>
7. Probability	7.1 Introduction 7.2 Probability- A Theoretical Approach

Dated: 23-10-2017

#### First Edition:2016, Re-print: 2017,2018

#### CLASS XI (11<sup>TH</sup>) ELEMENTS OF ACCOUNTS PART -1

1. Accounting and its Terminology	1. Introduction
	2. Accounting
	3. Characteristics of accounting
	4. Objectives of accounting
	<ol><li>Benefits/Advantages of accounting</li></ol>
	6. Limitations of accounting
	7. Qualitative characteristics of accounting
	8. Users of accounting and their needs
	9. Terminology of accounting
	10. Types of accounting
	11. Steps to Prepare Accounts
2. Dual Effect of Transactions and Types of	<ol> <li>Meaning of business transaction</li> </ol>
Accounts	2. Classification of business transactions
	3. Identification of cash and credit transaction
	4. Voucher
	5. Dual effect of transaction
	6. Types of Accounts
	7. Rules of debit and credit of accounts
	8. Steps of debiting, crediting of accounts - Exercise
3. Journal	1. Introduction
	2. What is Journal Book?
	3. Characteristics of Journal book
	4. Significance of journal
	5. Specimen and explanation of journal
	6. Combined journal entry
	7. Journal entry for different transactions
	8. Transactions through bank
	9. Loan and interest on loan
	10. Trade discount, cash discount and allowance
	11. Transactions of income and expense
	12. Transactions of bad debts and bad debts return
4. Accounting Equation and Business	1. Introduction
Transactions	2. Accounting Equation and Business Transactions
5. Subsidiary Books	1. Introduction
	2. Meaning of subsidiary books
	3. Types of subsidiary books
	4. Advantages of subsidiary books
	5. Subsidiary books for goods
6. Cash Book and Its Types	1. Introduction
	2. Meaning of Cash Book
	3. Utility/Importance of the Cash Book
	4. Types of Cash Book
	5. Electronic Banking Transactions
	6. Bank Book
	7. Petty Cash Book
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	8. Types of Petty Cash Book
7. Journal Proper	<ol> <li>Introduction</li> <li>Meaning of Journal Proper</li> <li>Transactions Recorded in Journal Proper</li> <li>Transactions of Inter Accounts Transfer</li> <li>Closing Entries</li> <li>Adjustment Entries</li> <li>Rectification of Errors</li> </ol>
8. Ledger Posting	<ol> <li>Introduction</li> <li>Meaning of Ledger</li> <li>What is an Account?</li> <li>Specimen of an Account</li> <li>Meaning of Posting</li> <li>Utility and Advantages of a Ledger</li> <li>Index of a Ledger</li> <li>Forms of Ledger</li> <li>Process of Posting</li> <li>Classification of Ledger (Subdivision of ledger)</li> <li>Balancing of Account</li> </ol>
9. Trial Balance	<ol> <li>Introduction</li> <li>True and Fair View</li> <li>What is Trial Balance?</li> <li>Mathematically Correct Trial Balance but Incorrect as per the Rules of Account</li> <li>Incorrect Trial Balance as per Mathematical and Accounting Rules</li> </ol>
10. Bank Reconciliation Statement	<ol> <li>Introduction</li> <li>Passbook</li> <li>Cashbook</li> <li>Bank Balance and Bank Overdraft</li> <li>Meaning of Bank Reconciliation Statement</li> <li>Purpose of preparing Bank Reconciliation         Statement and its Usefulness or Importance</li> <li>Reasons for Difference of Bank Balance Between         Cashbook and Passbook</li> <li>Methods of Preparing Bank Reconciliation         Statement and Illustrations</li> <li>Preparing Bank Reconciliation Statement from the         Summary of Cashbook and Passbook</li> <li>Preparing Bank Reconciliation Statement from the         Rectified Balance of Cashbook</li> </ol>

Dated: 08-04-2022

First Edition:2016, Re-print: 2017,2018,2019,2020,2021,2022

#### CLASS XI (11<sup>TH</sup>) ELEMENTS OF ACCOUNTS PART -2

Rectification of Errors	<ol> <li>Introduction</li> <li>Types of Accounting Errors</li> <li>Errors do not affect the Trial Balance</li> </ol>
	4. Errors that affect the Trial Balance
2. Dominoistica Associati	5. Effects of Rectification on Profit-Loss
2. Depreciation Accounts	<ol> <li>Introduction</li> <li>Meaning and Definition of Depreciation</li> <li>Characteristics of Depreciation</li> <li>Necessity (objectives) of Provision for Depreciation</li> <li>Factors Affecting Depreciation</li> <li>Factors to be Considered to Determine Amount and Rate of Depreciation</li> <li>Depreciable Assets</li> <li>Different Methods of Depreciation</li> </ol>
	<ol> <li>Difference: Straight Line Method and Reducing Balance Method</li> <li>Methods of Recording Depreciation</li> <li>Typical Illustrations</li> </ol>
3. Provisions and Reserves	<ol> <li>Introduction</li> <li>Meaning, Characteristics and Importance of Provision</li> <li>Meaning, Characteristics and Importance of Reserve</li> <li>Types of Reserves</li> <li>Reserve Fund</li> <li>Difference Between General Reserve and Provision</li> <li>Difference Between General Reserve and Capital Reserve</li> </ol>
4. Bills of Exchange	<ol> <li>Introduction</li> <li>Meaning and Definition of Bills of Exchange</li> <li>Characteristics of Bills of Exchange</li> <li>Different Parties of Bills of Exchange</li> <li>Specimen of Bills of Exchange</li> <li>Meaning and Definition of Promissory Note</li> <li>Characteristics of Promissory Note</li> <li>Different Parties of Promissory Note</li> <li>Specimen of Promissory Note</li> <li>Difference Between Bill of Exchange and Promissory Note</li> <li>Bills Receivable and Bills Payable</li> <li>Terms of Bill, Due Date and Days of Grace</li> <li>Bills at Sight and Bill After Dated</li> <li>Disposal or Uses of a Bill</li> <li>Dishonour of a Bill</li> <li>Insolvency of the Acceptor of the Bill</li> <li>Renewal of Bill</li> <li>Accommodation Bill</li> </ol>
5. Financial Statements of Business Organisations	<ol> <li>Introduction</li> <li>Financial Statements</li> <li>Trading Account</li> <li>Profit &amp; Loss Account</li> </ol>

	<ol> <li>Difference between Trading Account and Profit &amp; Loss Account</li> <li>Types of Profit</li> <li>Balance Sheet</li> <li>Comparison of Trial Balance and Balance sheet</li> <li>Adjustments</li> <li>Illustration for preparation of Final Accounts</li> </ol>
6. Conventions, Assumption, Concepts and Principles of Accounting	<ol> <li>Introduction</li> <li>Accounting Principles, Concepts and Conventions</li> <li>Illustrations - Exercise</li> </ol>
7. Accounting Standards: Concept and Objectives	<ol> <li>Introduction</li> <li>Meaning and Concept of Accounting Standards</li> <li>Objectives and Utility of Accounting Standards</li> <li>Accounting Standards issued by ICAI</li> </ol>
8. Introduction of Deshi Nama System	<ol> <li>Introduction</li> <li>Characteristics of Deshi Nama System</li> <li>Books of Accounts under Deshi Nama System</li> <li>Terms of Deshi Nama System</li> <li>Rules of Debit-Credit</li> <li>Rojmel</li> <li>Bethomel</li> <li>Petanondh or Peta Vahis</li> <li>Khatavahi</li> <li>Utaro</li> <li>Havala and Havalamel</li> <li>Methods of determining Profit and Loss</li> <li>Sarvaiyun</li> </ol>
9. Accounts of Non-trading Concerns	<ol> <li>Introduction</li> <li>Meaning and characteristics of Non-Trading concerns</li> <li>Accounts of Non-Trading concerns</li> <li>Difference between the Accounts of Trading and Non-Trading concerns</li> <li>Classification of Incomes</li> <li>Classification of Expenses</li> <li>Special Issues included in Accounts of Non-Trading concerns</li> <li>Classification of Incomes and Expenses</li> <li>Income - Expenditure Account</li> </ol>
10. Accounts from Incomplete Records	<ol> <li>Introduction</li> <li>Meaning of Single Entry System</li> <li>Characteristics of Single Entry System</li> <li>Uses of Single Entry System</li> <li>Limitations of Single Entry System</li> <li>Difference Between Single Entry System and Double Entry System</li> <li>Calculation of Profit or Loss Under Single Entry System of Accounting</li> <li>What is Statement of Affairs?</li> <li>Difference Between Statement of Affairs and Balance Sheet</li> <li>Specimen of Statement of Affairs</li> <li>Ascertainment of Profit or Loss by Capital Comparison Method (Statement of Affairs Method)</li> </ol>
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2. Components and Characteristics of Computerised Accounting
System
3. Accounting Software
4. Advantages of Computerised Accounting System
5. Limitations of Computerised Accounting System

6. Accounting Information System

7. Comparison of Manual and Computerised Accounting System

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#### CLASS XI (11<sup>TH</sup>) ECONOMICS

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1.	Economics: An Introduction	Introduction
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		1.2 Economics in Indian Thought
		1.3 Development of Economics as a Science in the West
		- Definition of Economics by Adam Smit
		- Definition of Economics by 5/140
		- Definition of Economics by - Definition of Economics by
		Paul Samuelson
		1.4 Economic Activity and Non-Economic Activity
		1.5 Microeconomics and Macroeconomics
		1.6 Presentation of Information (Data) in Economics
		1.7 Importance of Statistical Information
		1.7.1 Statistical Information Supports or Confirms a
		Principle
		1.7.2 Gives an Idea about the Changing Trends of
		Economic Parameters
		1.7.3 To Make Comparative Study Easy
		1.7.4 To Make Precise Presentation of Facts
		1.8 Some Requisite Aspects in Collecting Statistical
		Information and Presenting it in Diagram/Graph/Chart
		1.8.1 Sources of Information/Data
		1.8.2 Clarity Regarding Dependent and Independent
		Variable
		1.8.3 Selecting Appropriate Scales
		1.9 Presenting Quantitative/Numerical Information in
		Diagrams/Graphs
		1.9.1 Bar Diagram
		1.9.2 Grouped/Clustered Bar Diagram
		1.9.3 Pie Chart/Diagram
		1.10 Importance of Economics.
		1.10.1 Understanding Everyday Behaviour
		1.10.1.1 Understanding International Events
		1.10.1.2 Understanding Historical Events
		1.10.2 Economic Importance
		1.10.2.1 Decision Making by Individuals
		1.10.2.2 Understanding Government Policies
		1.10.2.3 Professional Decision Making
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	Terminologies	2.1 Price and Value
	-	2.1.1 Use-Value
		2.1.2 Exchange-Value
		2.1.3 Relationship between Use-value and Exchange-
		value
		2.2 Goods and Services
		2.3 Types of Goods
		2.3.1 Physical (Tangible) and Intangible
		2.3.2 Non-economic Goods and Economic Goods

	2.3.3 Durable Goods and Perishable Goods 2.3.4 Private Goods and Public Goods 2.3.5 Consumers' Goods and Producers' Goods 2.4 Wealth and Welfare 2.5 Meaning and Characteristics of Wealth - Meaning - Characteristics 2.5.1 It should Possess the Characteristic of Usefulness 2.5.2 It should be Scarce 2.5.3 It should have Physical or Intellectual Existence 2.5.4 Wealth Constitutes Goods which are Capable of Exchange 2.5.5 Durability 2.6 Types of Wealth 2.6.1 Individual Wealth and Social Wealth 2.6.2 National Wealth and International Wealth 2.7 Welfare 2.7.1 Relationship between Wealth and Welfare 2.8 Factors of Production 2.8.1 Land 2.8.2 Labour 2.8.3 Capital 2.8.4 Entrepreneur 2.9 Trade Cycle 2.9.1 Irregular Changes 2.9.2 Seasonal Changes 2.9.3 Long Run Regular Changes 2.9.4 Cyclical Changes 2.9.4 Cyclical Changes 2.11.1 Boom 2.11.2 Recession 2.11.3 Depression 2.11.3 Depression 2.11.4 Recovery
3. Demand	Introduction 3.1 Meaning 3.2 Factors Affecting Demand/Determinants of Demand 3.2.1 Price of a Commodity/Service 3.2.2 Other Determinants 3.2.2.1 Tastes and Preferences of a Consumer 3.2.2.2 Income of a Consumer 3.2.2.3 Prices of Related Goods (I) Price of Substitute Goods (II) Price of Complementary Goods 3.2.2.4 Expectations about Future Prices 3.2.2.5 Size and Demorgaphic Profile of Population
	3.3 Demand Function 3.4 Law of Demand 3.4.1 Assumptions of Law of Demand 3.4.2 Explanation of Law of Demand 3.4.2.1 Income Effect

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	3.6 Expansion and Contraction of Demand
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	3.10.1 Meaning of Price Elasticity of Demand
	3.11 Degrees of Price Elasticity of Demand
	3.11.1 Perfectly Elastic Demand (ε, = ∞)
	3.11.2 Perfectly Inelastic Demand ( $\epsilon$ , = = 0)
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	3.13.1 Positive Income Elastic Demand
	3.13.2 Negative Income Elastic Demand
	3.13.3 Zero Income Elastic Demand
	3.14 Cross-Prise Elasticity of Demand
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4. Supply	Introduction 4.1 Meaning of Stock and Supply
4. Supply	
4. Supply	<ul><li>4.1 Meaning of Stock and Supply</li><li>4.1.1 Production</li><li>4.1.2 Supply</li></ul>
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## CLASS XII (12<sup>TH</sup>) ELEMENTS OF ACCOUNTS PART -1

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## CLASS XII (12<sup>TH</sup>) ELEMENTS OF ACCOUNTS PART -2

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# CLASS XII (12<sup>TH</sup>) ECONOMICS

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