



ACCOUNTING GRADE 11

CHAPTER 1 RECONCILIATION Theory

**Compiled by:
Mrs Brimecombe**

14 Grade 11 Accounting Scope

M Carnoy



14 Grade 11 Accounting Scope:

Financial Accounting - Class 11 - English Navneet Singh, Accounting is a vital aspect of business that involves recording summarizing analysing and communicating financial information It provides a systematic way to track the financial activities of an organization enabling stakeholders to make informed decisions Here s an introduction to the fundamental concepts and principles of accounting Purpose of Accounting The primary purpose of accounting is to provide relevant financial information about a business entity to internal and external users Internal users include management and employees who use this information for decision making planning and controlling operations External users include investors creditors government agencies and the public who rely on financial statements to evaluate the financial health and performance of the business Key Financial Statements Balance Sheet It provides a snapshot of the company s financial position at a specific point in time showing its assets liabilities and equity Income Statement Also known as the profit and loss statement it summarizes the revenues expenses and net income or loss of a company over a specified period Statement of Cash Flows This statement reports the cash inflows and outflows from operating investing and financing activities providing insights into how cash is generated and used by the business Accounting Principles GAAP Generally Accepted Accounting Principles These are a set of standard accounting principles standards and procedures that companies use to compile their financial statements in the United States It ensures consistency comparability and transparency in financial reporting IFRS International Financial Reporting Standards These are accounting standards issued by the International Accounting Standards Board IASB used by companies in many countries outside the United States IFRS aims to harmonize accounting practices globally Double Entry Accounting This is a fundamental accounting principle that states that for every transaction there are at least two accounts involved with one account debited and another credited This ensures that the accounting equation Assets Liabilities Equity remains balanced Types of Accounts Assets Economic resources owned or controlled by the company such as cash inventory property and equipment Liabilities Obligations owed by the company to external parties such as loans accounts payable and bonds payable Equity Represents the residual interest in the assets of the company after deducting liabilities It includes contributed capital from owners and retained earnings Revenues Income generated from the sale of goods or services Expenses Costs incurred in the process of generating revenue Accounting Cycle This is the process that accountants follow to record analyse and report financial transactions of a business It typically includes steps such as identifying transactions journalizing posting to ledgers preparing trial balances adjusting entries preparing financial statements and closing entries Auditing This is the examination of financial statements and accounting records by an independent auditor to ensure their accuracy and compliance with accounting standards and regulations Understanding these basic principles and concepts provides a solid foundation for anyone interested in learning more about accounting and its role in business operations and decision making

Subsystem and Transaction Monitoring and

Tuning with DB2 11 for z/OS Paolo Bruni,Felipe Bortoletto,Adrian Burke,Cathy Drummond,Yasuhiro Ohmori,IBM Redbooks,2022-08-31 This IBM Redbooks publication discusses in detail the facilities of DB2 for z OS which allow complete monitoring of a DB2 environment It focuses on the use of the DB2 instrumentation facility component IFC to provide monitoring of DB2 data and events and includes suggestions for related tuning We discuss the collection of statistics for the verification of performance of the various components of the DB2 system and accounting for tracking the behavior of the applications We have intentionally omitted considerations for query optimization they are worth a separate document Use this book to activate the right traces to help you monitor the performance of your DB2 system and to tune the various aspects of subsystem and application performance NCERT Accountancy Class 11 State Board Examinations Mr. R.C. Agarwal,Dr. A. Karim,Dr. S.S. Khanuja.,2022-06-13 FINANCIAL ACCOUNTING Class 11 Part A FINANCIAL ACCOUNTING I UNIT I 1 ACCOUNTING AN INTRODUCTION 2 THEORETICAL BASE OF ACCOUNTING UNIT II 3 ACCOUNTING SYSTEMS 4 BASIC DOCUMENTS OF ACCOUNTANCY Unit III 5 ACCOUNTING EQUATION 6 RULE OF ACCOUNTING RULE OF DEBIT AND CREDIT 7 PRELIMINARY RECORDING OF BUSINESS TRANSACTION JOURNAL 8 LEDGER 9 SUBSIDIARY ENTRY CASH 10 SPECIAL PURPOSE SUBSIDIARY BOOKS 11 BANK RECONCILIATION STATEMENT UNIT IV 12 TRIAL BALANCE 13 ERRORS IDENTIFICATION AND RECTIFICATION UNIT V 14 DEPRECIATION 15 RESERVES AND PROVISIONS UNIT VI 16 BILLS OF EXCHANGE Part B Financial Accounting II UNIT VII 1 CONCEPTS OF CAPITAL AND REVENUE 2 FINANCIAL STATEMENTS WITHOUT ADJUSTMENT 3 FINANCIAL STATEMENTS WITH ADJUSTMENT UNIT VIII 4 PREPARATION OF ACCOUNTS FROM INCOMPLETE RECORDS AND SINGLE ENTRY SYSTEM UNIT IX 5 INTRODUCTION TO COMPUTER UNIT X 6 ACCOUNTING INFORMATION SYSTEM 7 COMPUTERISED ACCOUNTING SYSTEM 8 ACCOUNTING AND DATABASE MANAGEMENT SYSTEM PROJECT WORK *Bihar Board Accountancy Class 11 Based on NCERT Guidelines* Dr. S. K. Singh ,Shailesh Chauhan,2023-04-30 1 Introduction to Accounting 2 Basic Accountng Terms or Terminology 3 Theory base of Accounting Accountinfg Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Cerdit 10 Recording of Business Transactions Books of Original Entry Journal 10 A Accounting For Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Rectification of Errors 17 Depreciation 18 Provisions and Reserves 19 Accounting For Bills of Exchange 20 Capitals and Revenue Expenditures and Receipts 21 Finanacial Statements Final Accounts Without Adjustment 22 Financial Statement Final Accounts With Adjustment 23 Accounts From Incomplete Records or Single Entry System Computer In Accounting 24 Introduction to Computer and Accounting Information Systems AIS 25 Applications of Computer in Accounting 26 Accounting and Database System Project Work Appendix Dictionary of Accounting Objective Accountancy Booklet With OMR Sheet Latest Model Paper BSEB With

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