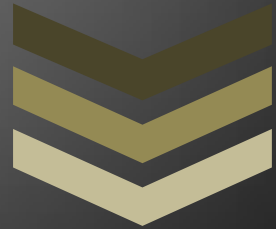


# *Mind Without Fear*



-By Gurudev Rabindranath Tagore

Where the mind is without fear and the head is held high;  
Where knowledge is free;  
Where the world has not been broken up  
into fragments by narrow domestic wall.....

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Special Thanks to

-Mohammed Avesh Tanwar

# *Mind Without Fear*

Where the mind is without fear and the head is held high;  
Where knowledge is free;  
Where the world has not been broken up  
into fragments by narrow domestic wall;  
Where words come out from the depth of truth;  
Where tireless striving stretches its arm towards perfection;  
Where the clear stream of reason  
has not lost its way into the dreary desert sand and dead habit;  
Where the mind is led forward by three  
into ever-widening thorough and action  
Into that heaven of freedom, my Father, let my country awake.

-Gurudev Rabindranath Tagore

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## A word with you

**D**ear Learner,

I am happy that you have chosen Accountancy as one of the subjects at secondary level. Welcome to the course in Accountancy.

You know that all of us have some direct and indirect link with various accounting activities. The environment around us has influenced our lives in many ways. In this context, it is our attempt to develop awareness among the learners about business and accounting, its wide network and also about its ever changing nature. Introduction to accounting, journal, Subsidiary books, ledger trial Balance, Depreciation and preparation of financial statements with the use of computer in accounting are covered in this course. It would also give you some idea about how accountancy provide career opportunities.

This course has six modules namely introduction and basic concept, journal and other subsidiary books, ledger and trial balance, depreciation, provisions and reserve, preparation of financial statements, computer in accounting. Each lesson of this subject has been designed keeping in view the requirements of the self-learners like you through open and distance mode. With a text written in a very simple language, supplemented by picture\figure, illustrations to make it clear at a glance. All this include intext questions which will appear after every section of the lesson. They will normally be very short answer type questions consisting objective type, true or false, match the column, fill in the blanks and multiple choice questions which will help you to understand the extent to which you have learnt the section. You will find the key to these questions at the end of the lesson. If you are able to answer the questions, then you can proceed further otherwise you should learn the section again.

I hope you will find the lessons interesting and would be able to apply your knowledge in the real life situations. So, read, all these lessons carefully and prepare well for examinations.

The examinations in accountancy will consist of one paper which carries 100 marks. For your practice a sample question paper has been given at the end of the book. This followed by detailed marking scheme, which will tell you how your answer will be evaluated. Try to answer all the questions and compare those with the answer given in the marking scheme.

Do not hesitate to write to me, in case you have any difficulty in your studies.

Happy Studies

Wishing you success

**NIOS Course Team**

# How to Use The Study Material

*Congratulation!* You have accepted the challenge to be a self-learner. NIOS is with you at every step and has developed the material in accountancy with the help of a team of experts, keeping you in mind. A format supporting independent learning has been follow the instructions given. The relevant icons used in the material will guide you.

**Content:** Total content has been divided into sections and subsections. Section leads you from one content element to another and subsections help in comprehension of the concept in the content element.

**Notes:** Each page carries empty space in the side of margin, for you to write important points or make notes.

**Objectives:** These are statement of outcome of learning expected from you after studding the lesson. You are expected to achieved.

**Intext questions:** Very short answer self-check questions are asked after every section, the answer to which are given at the end of the lesson. These will help you to check your progress. Do solve them. Successful completions

shortcut				
Sr.No.	topic	keys	diagram	descrpition