

**Class – X**  
**DELETED SYLLABUS**  
**(For the Session of 2020-21 Only)**  
**Elements of Book-Keeping and Accountancy**  
**(THEORY)**

1. *Final Accounts* : with simple adjustments
2. *Bank Reconciliation Statement* : with discount and Bank columns
3. *Bills of Exchange* : retiring, dishonouring and renewing of bills of exchange
- 5- *Depreciation* : Diminishing balance methods