



# GOA BOARD OF SECONDARY AND HIGHER SECONDARY EDUCATION

(A Corporate Statutory Body constituted by an Act of the State Legislature )

Alto Betim, Bardez, Goa 403 521

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GBSHSE/ACAD/Accountancy/2020/

Date: 03/01/2020

CIRCULAR No. 01

To,  
The Heads of all recognised  
Higher Secondary Schools,  
within the jurisdiction of this Board.

Sub: - 1) Study material on GST Accounting for class XI to be implemented from the Academic year 2020-21 onwards.  
2) Clarification on accounting treatment of the items included for the preparations of the financial statements of the company for Class XII in Accountancy (Commerce).

Sir/Madam,

With reference to the above cited subject, Board of Studies in Accountancy has submitted:

- 1) Study material on GST Accounting for class XI to be implemented from the Academic year 2020-21 onwards.
- 2) Clarification on accounting treatment of the items included for the preparations of the financial statements of the company for Class XII in Accountancy (Commerce).

The same is uploaded on Board's official website.

The Head of the institution shall download the same from the official website of this Board for further necessary action.

The contents of this Circular should be brought to the notice of all concerned and be displayed on notice Board at a prominent place.

sd/-  
( **Bhagirath G. Shetye** )  
Secretary

Copy to:

1. The Director of Education, Porvorim– Goa.
2. The Director of SCERT, Alto Betim – Goa.
3. Heads of Sections of this Office.