

O. P. JINDAL SCHOOL, SAVITRINAGAR, TAMNAR

Annual Syllabus Break-up for the session 2024-2025

Subject: ACCOUNTANCY

Class: XI COMMERCE

Prescribed Textbooks- Part-A- - Accountancy (NCERT/ D. K. Goel))

Part-B- Accountancy (NCERT/ D. K. Goel))

Sl.	Month	No. of Instructional days	No. of periods	Chapters to be taught	Subject enrichment activities	Values to be imparted	Extra content to be taught
1.	April	23	23	(I)Introduction to accounting <ul style="list-style-type: none"> • Objectives • Advantages and limitations. • Types of Accounting • Users of accounting information Basic Accounting Terms • Business transaction • Account • Capital • Liability • Asset • Receipts • Expenditure • Bill payable • Bills receivable • Vouchers • Cash and Trade discount (I)Theory Base of	TARGATED SKILLS: i. Understanding ii. Analytical iii. Calculation iv. Learn dealing with people ACTIVITY PLANNED: i. Quiz ii. Slip test iii. class test A skit will be played by	To familiarize the students with the accounting as an information system. To acquaint the students with basic concepts of accounting and accounting standards To develop the skills of using accounting equation in processing business transactions . To develop an understanding about recording of business transactions and preparation of financial statements. • Understandability of	Transactions will be given in story form to identify different terms.

			<p>Accounting Accounting Principles • Money measurement Accounting period • Full disclosure • Matching concept • Cost concept • Prudence concept • Materiality concept Basis of Accounting • Cash and accrual basis • IFRS</p>	<p>students taking examples of daily life playing the roles of debtors, creditors, and other parties. Playing Game : For classification of assets and liabilities. Playing Game :Dumb Charades for familiarization of accounting terms.</p>	<p>Accounting principles and Assumptions. • They will be able to co-relate accounting principles in real life financial transactions. • Students will be able to develop the understanding about the double entry system of accounting. • They will be able to analyze accounting transactions on accrual basis and cash basis. • Children will be able to accepts different accounting standards which are practiced nationally and globally</p>	
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2.	June	09	09	<p>Source Documents</p> <ul style="list-style-type: none"> • Debit and Credit Vouchers • Cheques • Cash memo • Bills and Invoice • (II) • Rules of Debit and Credit • Meaning of Debit and Credit • Classification of Accounts • Balancing of Account 	<p>TARGATED SKILLS:</p> <ul style="list-style-type: none"> i. Understanding ii. Analytical iii. Calculation <p>ACTIVITY PLANNED:</p> <p>Group Discussion</p>	<p>Student will be able to: • Analyze the effect of transactions on accounting equation. • Knows the relationship between asset, liabilities and capital. • Understand the importance of different concepts in business • Know the incomes and expenses earned but not received. • Significance of debit and credit in accounts • Significance of various balances. • How to journalise entries</p>	<p>Prepare a voucher and paste it in copy. Different st</p>
3.	July	26	26	<p>(II) Accounting Process (Accounting Equation) • Entity concept • Dual Aspect • Accounting equation Journal and Ledger • Meaning Opening journal entries . • Sub - Division of journal • Advantages of journal • Posting to ledger</p>	<p>TARGATED SKILLS:</p> <ul style="list-style-type: none"> i. Understanding ii. Analytical iii. Calculation <p>ACTIVITY PLANNED:</p> <p>MCQ</p> <p><u>Case Study-</u></p> <p>Section 32 in The Indian Partnership Act, 1932</p>	<p>Student will be able to: • Analyze the effect of transactions on accounting equation. • Knows the relationship between asset, liabilities and capital. • Understand the importance of different concepts in business • Know the incomes and</p>	<p>Work sheet on journal</p>

				<p>accounts. • Balancing of Accounts</p>	<p>Circumstances under which retirement can be done</p> <p>(1)A partner may retire,—</p> <p>(a)with the consent of all the other partners,</p> <p>(b)in accordance with an express agreement by the partners, or</p> <p>(c)Where the partnership is at will, by giving notice in writing to all the other partners of his intention to retire.</p> <p>Calculation of /deceased partner's share of profit till the date of retirement / death.</p> <p>Preparation of retired/deceased partner's capital account and his executor's account.</p>	<p>expenses earned but not received. • Significance of debit and credit in accounts • Significance of various balances. • How to journalise entries • Distinguish between journal Knows the importance of ledger accounting. • Posting of entries to Ledger. • Balancing of Accounts</p>	
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4.	August	23	23	<p>Cash Book: • Types of cash book • Advantages of cash book • Subsidiary book • Importance of cash book</p> <p>Trial balance • Meaning • Objective • Preparation of trial balance • Methods of preparing trial balance</p> <p>Bank reconciliation. • Meaning • Importance of bank</p>	<p>TARGATED SKILLS:</p> <p>i. Critical, Dealing with stress Value: Fair dealing, Interdependence</p>	<p>Students will get an idea of practical system of accounting • Will be able to classify different subsidiary books • Will be able to check the arithmetical accuracy of account • Know how to prepare the trial balance • Understand the importance of Bank reconciliation • Distinguish between bank</p>	<p>.Questions will be given for practice</p>

				reconciliation • Methods of preparing trial balance • Cash book /Pass book		passbook and cashbook • Reasons for difference in pass book and cash book.	
5.	September	10	10	Revision for Half-yearly exams			
6.	October	17	17	(II)Depreciation: Concept and need Factors affecting depreciation Methods of depreciation Asset disposal account. Provisions and Reserves: Concept Objectives Types of reserves Difference between provisions and reserves.		Students will be able to know the need and importance of depreciation in business. Identify appropriate Method of depreciation. Learn to calculate profit or loss on sale of asset.	Class room discussion will be there with student related to the topic. Thinking skill will be developed by making the realized the imp of dep in business.

7.	November	19	19	<p>Rectification of errors: •</p> <p>Types of errors • Their effect on trial balance • Detection and rectification of errors • Suspense account</p>	<p>TARGETED SKILLS:</p> <p>i. Understanding ii. Analytical iii. Calculation</p> <p>ACTIVITY PLANNED:</p> <p>MCQ</p> <p>Roll play activity enacting the role of different parties. Ledger balances will be given to the students and students will prepare Trial Balance. Student will collect the ledger balances from different reference books and they will prepare Trial Balance.</p>	<p>Students will be able to : •</p> <p>Recognize and classify different errors . • Rectify different errors. • Distinguish between errors affecting trial balance and errors not affecting trial balance.</p>	<p>Worksheet on Rectification of errors</p>
8.	December	13	13	<p>(III) Financial statements of Sole Proprietorship • Objectives • Importance • Profit & loss A/C • Balance Sheet • Importance of Balance Sheet Financial statements. (With</p>	<p>TARGETED SKILLS:</p> <p>i. Understanding ii. Analytical iii. Calculation</p> <p>Analysis, Problem solving</p> <p>Value: Truth, Intelligence</p> <p>Responsibility, Integration of financial statements</p>	<p>Students will be able to : •</p> <p>Know the importance of financial statements • Calculate Gross, Operating and Net Profit • Distinguish between gross and Net profit • Distinguish between Profit and loss A/C and</p>	<p>Numericals given for practice from various reference book.</p>

				adjustments) Adjustments related to • Incomes • Expenses • Provisions Commission • Losses • Drawings • Closing stock		Balance Sheet • Learn the Horizontal and Vertical presentation of balance sheet • Analyse the adjustments related to financial accounts. • Learn to rectify them.	
9.	January 2025	25	25	III) Accounts from Incomplete Records • Meaning and Importance • Limitations • Statement of affairs method PROJECT & Revision	TARGATED SKILLS: i. Understanding ii. Analytical iii. Calculation Dealing with stress, Initiation. • Value : Intelligence , Innovation	Students will be able to : • Understand the Single and Double Entry system of Accounting • Distinguish between Balance Sheet and Statement of Affairs Method. • Learn to calculate the profit by statement of Affairs Method.	Similar questions will be given from reference book for practice
10	February 2025	07	07	REVISION for Final Exam			