STD: XI SUBJECT: ACCOUNTANCY

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Month / No of Working	Name of the Unit /	Learning Outcomes	Suggested Activities/ Projects under Internal	Assignment	Assessment
Days	Chapter/Topic		Assessment/PRACTICALS		
APRIL	L-1 Introduction to Accounting	Meaning and Definitions of Accounting, Attributes of Accounting, Book-Keeping, Accounting and Accountancy, Accounting process, Difference between Book-Keeping	Write in A4 size sheet as a part of project meaning of accounting	Learn the meaning and definition of book keeping and accounting	
JUNE	L-2: Basic Accounting Terms.  L-5: Accounting Equation	and accountancy Business Transactions, Account, Capital, Drawings, Liabilities(Current & Non-Current), Assets(Current & Non-Current) (Fixed Assets- Tangible and Intangible), Receipts (Capital and Revenue), Expenditure(Capital, Revenue and Deferred), Expenses,Income, Profit Gains, Losses, Purchases, Purchase Returns, Sales and Sales-Return, Stock-Inventory, Goods, Trade Receivables(Debtors+Bills Receivables), Trade Payables(Creditors + Bills Payable).  Meaning of an Accounting Equation, Effect of Transactions on an Accounting Equation.	Write in A4 size sheet as a part of project all important accounting terms(capital, assets, liabilities, classification of goods)	Learn all the accounting terms and Accounting equation A=L+C Solve the numericals of accounting equation to be given as CW and HW	
JULY	L-4 Basis of Accounting	Basis of Accounting, Cash Basis and Accrual Basis		Learn the rules	PT-1 3-7-2023
	L-6 Rules of Debit and Credit  L-7 Origin of transactions	Meaning of an Account, Meaning of Debit and Credit, Rules of Debit and Credit, Classification of Accounts, Balancing of an Account, Significance of Debit and Credit Balance. Types of vouchers  Meaning of Journal and Journalising, Opening	Write in A4 size sheet as a part of project meaning of an Account, Transactions and assumed transactions of a business organisation as comprehensive problem and make journal entries for the transactions.  Make ledger account and post from journal	credit as per traditional approach and modern approach  Make journal entries using the format and rules of debit and credit and solve numericals	L-1, 2, 5

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	L-8	Journal entry, Compound	to ledger , total and	learn the	
	Journal	Journal Entry, advantages	balance them	format of ledger	
		of a Journal, SubDivision		and posting of	
	L-9	of Journal,		journal, solve	
	Ledger	Meaning and Utility of a		numericals	
		Ledger, Posting of Entries			
		into Ledger Accounts,			
		Balancing of Accounts,			
		Distinction between			
		Journal and Ledger, Trial			
		Balance.			
AUGUST					
AUGUST	L-3	Accounting process,		Loarn tho	
	_	concepts, accounting		Learn the	
	Theory base of	standard-meaning,		accounting	
	accounting	nature and utility.		concept and	
		Concept and objective of		principles for	
		accounting standard.		the practical	
	L-10	IFRS.		use of	
	Special			accounting.	
	Purpose	Classification of			
	Books-I	Subsidiary Books,			
	Cash Book	Advantages of			
		Subsidiary Books,			
		Meaning of Cash Book			
		Kinds of Cash Book,			
		Posting of a Cash Book,			
		_			
		Petty Cash Book.			
CEDTENADED					[DT 2]
SEPTEMBER					[PT-2]
			Prepare cash book and		TERM -1
			other subsidiary book	Learn the	4-9-2023
		Purchases Book, Sales	based on the	format of cash	Lesson 1 to
		Book,	transactions and total or	book, purchases	10
		Purchases Return Book,	balance them	book, sales	
		Sales		book, purchases	
		Return Book, Journal		return book,	
		Proper; its Role and		sales return	
		importance in Practical		book and	
	L-11	System of Book keeping,		journal proper	
	Special	Distinction between		and solve	
	Purpose	Special Journal and		numericals.	
	Books-II	General Journal.		mannericals.	
	וו-2אטטפ	General Juli IIal.			
		Magning and salaulatics			
		Meaning and calculation			
		of GST			
	L-12				
	Accounting for				
	Goods and			Calculate GST	
	Services			and make	
	Tax			journal entries	
				on transactions	
				on transactions	

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OCTOBER	L-13 Bank Reconciliation statement  L-14 Trial balance	. Meaning, need, importance of bank reconciliation statement. Reasons of difference between cash book and pass book balances, methods of preparing bank reconciliation statement.  Meaning and characteristics of trial balance. Objectives and functions of preparing a trial balance. Limitations of trial balance.	Prepare trial balance based on the ledger account and subsidiary books and do the totalling as per the format	Learn the format of BRS and solve numericals. Learn the format of trial balance(balance method) as do the numericals	
NOVEMBER					
	L-15 Depreciation	Meaning, Depreciation and other Related Concepts, Causes of depreciation, Need or Methods of recording depreciation, difference between straight line and written down value method.	Provide depreciation, provision for doubtful debts etc. as an adjustment just below the trial balance	Learn how to calculate depreciation and method of providing depreciation and solve numericals	
	L-16 Provisions and Reserves	Meaning and Importance of Provisions, Concept of Provisions, Objectives of Provisions. Meaning , Importance and Types of Reserves, Revenue Reserve and Capital Reserve, General Reserve and Specific Reserve, Distinction between Provision and Reserve		Learn to identify errors and rectification, make rectifying entry and prepare suspense account for the transactions	
	L-17 Rectification of errors	Classification of errors: Single sided errors & two sided errors and rectify them by preparing suspense account or rectification entries			
DECEMBER	Financial statement of a sole proprietorship.	Preparation of Trading account, Profit and Loss account and Balance sheet. horizontal and vertical presentation of	Provide more adjustments as interest on capital, drawings, loan, outstanding	Learn the format of Trading, profit and loss	P.T-3 1-12-2023 L-10 to 16

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		balance sheet .	expenses, prepaid	account and	
		classification of assets	expenses, accrued	balance sheet	
		and liabilities.	incomes etc., just below	and how to	
	Adjustment in	Need for Adjustment in	the trial balance and	incorporate	
	preparation of	the Final Accounts of a	make Trading and Profit	adjustment	
	financial	Bussiness, Main	and Loss Account and	entries in	
	statement.	Adjustment Closing	Balance Sheet as per the	financial	
		Stock,Outstanding	fomat based on the trial	statement and	
		Expenses, Prepaid	balance and	make financial	
		Expenses, Accrued	adjustments.	statement on	
		Incomes, Income	,	the basis of trial	
		Received in advance,		balance given	
		Depreciation, Bad debts,		as question.	
		ProvisionforDoubtful			
		Debts, Provision for			
		Discount on Debtors,			
		Manager's commission			
		Abnormal or Accidental			
		Losses, Good taken for			
		Personal Use, Goods			
		Distributed as samples.			
JANUARY	Revision			Submission of	Final
				practical file	practical
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FEBRUARY					Final exam
					Term 1
					syllabus
					25%+ Term
					2 syllabus
MARCH					75%
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NAME OF THE SUBJECT TEACHER:

SIGNATURE OF THE SUBJECT COORDINATOR: