

SANT NANDLAL SMRITI VIDYA MANDIR, GHATSILA



SYLLABUS - STD.XI

SESSION:-2025-26

SUBJECT –ACCOUNTANCY



Month	Working Days	Chapter/Topics to be taught	Activities	Learning outcome	Values and skill imparted	Assessment
APRIL	10	<p><i>Introduction to Accounting:- Accounting- objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.</i></p> <ul style="list-style-type: none"> • <i>Basic accounting terms: business transaction, account, capital, drawings, liability (Non - current and current); asset (Non - current; Fixed Assets : tangible and intangible assets and current assets), receipts (capital and revenue), expenditure (capital, revenue and deferred), expense, income, profits, gains and losses, purchases, purchases returns, sales, sales returns, stock, trade receivables (debtors and bills receivable), trade payables (creditors and bills payable), goods, cost, vouchers, discount - trade and cash.</i> 	<ol style="list-style-type: none"> 1. Discuss the evolution of Accounting . 2. Divide the students into group and ask them to discuss the objectives of accounting 3. Preparation of list of Assets they have seen in a business and non business organization. 4. Case study of a business unit which help them to identify the different types of assets and liabilities and other accounting terms 	<p><i>Meaning, definition of Accounting</i></p> <p><i>Different types of Assets and other basic terms of Accounting</i></p>	<p><i>To know the subject Accountancy and Utility to know the accounting terms and importance of keeping accounting.</i></p> <p><i>To develop the skill of understanding the scope and the different terms of accounting</i></p>	<p><i>*Written test on weekly basis</i></p> <p><i>* written test on monthly basis</i></p> <p><i>* test by scheduled exam</i></p>
MAY	9	<p><i>Theory Base of Accounting:-</i></p> <ul style="list-style-type: none"> • <i>Fundamental accounting assumptions: going concern, consistency, and accrual.</i> • <i>Accounting principles:- accounting entity, money measurement, accounting period, full disclosure, materiality, prudence, cost concept, matching concept and dual aspect.</i> 	<ol style="list-style-type: none"> 1. Principles Matching Game- Creating a matching game where the students match the accounting Principles with their definition. 2. Case study presentation 3.. Accounting concept self 	<p><i>Basic principles of accounting</i></p>	<p><i>Uniformity to follow the accounting principles.</i></p>	<p><i>*Written test on weekly basis</i></p>

JUNE	11	<p><i>Accounting Process and Special Accounting Treatment Recording of Transaction Syllabus of Periodic Test- 1</i></p> <ul style="list-style-type: none"> • <i>Bases of accounting - cash basis and accrual basis.</i> • <i>Accounting Standards and IFRS (International Financial Reporting Standards): Concept and Objectives.</i> • <i>Unit 2: Recording of Transactions</i> • <i>Accounting equation: Analysis of transactions using accounting equation.</i> • <i>Rules of debit and credit: for assets, liabilities, capital, revenue and expenses.</i> • <i>Ledger - format, posting from journal, cash book and other special purpose books, balancing of accounts.</i> 	<p>assessment.</p> <p>Simulation Activities:</p> <p>A. Mock business simulation where students play a role of entrepreneur, accountant etc.</p> <p>B. Transaction recording game</p>	<i>Basic rules of recording transaction</i>	<i>Knowledge sharing on the basic rules of recording transaction</i>	<i>*Written test on weekly basis</i>
JULY	26	<p><i>Preparation of Cash book, Subsidiary Books and Bank Reconciliation Statement:-</i></p> <ul style="list-style-type: none"> • <i>Books of original entry: format and recording - Journal.</i> • <i>Cash Book: Simple Cash Book, Cash Book with Discount Column and Cash Book with Bank and Discount Columns, Petty Cash Book.</i> • <i>Other books: purchases book, sales book, purchases returns book, sales returns book and journal proper.</i> • <i>Preparation of Bank Reconciliation Statement, Ledger and Trial Balance.</i> • <i>Bank reconciliation statement- calculating bank balance at an accounting date: need and preparation. Corrected cash book balance.</i> 	<p>1. Case study Analysis – Students provide transaction with a real life business and record them in Cash book and other subsidiary books</p> <p>1. Flow chart for the preparation of BRS</p> <p>Pass book : :how to prepared by bank</p>	<i>Different types of cash book and subsidiary books of accounts</i>	Protection and misappropriation of Cash and Bank Balance	<p><i>*Written test on weekly basis</i></p> <p><i>* written test on monthly basis</i></p> <p><i>* test by scheduled exam</i></p>

AUGUST	24	<p>Making of vouchers, <i>Preparation of Trial Balance.</i></p> <ul style="list-style-type: none"> • <i>Origin of transactions- source documents (invoice, cash memo, pay in slip, cheque), preparation of vouchers - cash (debit and credit) and non cash (transfer).</i> 	Showing of Cash memo, pay in slip Debit and Credit vouchers	<i>Vouchers and types of it.</i>	<i>Authenticity of recording transaction by making vouchers. Auditing of Financial accounting.</i>	<p><i>*Written test on weekly basis</i> <i>* written test on monthly basis</i></p>
SEPTEMBER	21	<ul style="list-style-type: none"> • <i>Trial balance: objectives and preparation (Scope: Trial Balance with balance method only)</i> • <i>Depreciation: concept, need and factors affecting depreciation; methods of computation of depreciation: Straight line method, written down value method (excluding change in method)</i> • <i>Accounting treatment of depreciation: by charging to asset account,</i> <p>HALF YEARLY EXAM</p>	* Provide students with Real- life Scenarios e.g. a company purchased Machinery at ascertain cost, the causes of the depreciation and the ways to calculate.	<i>Depreciation causes and need of charging it.</i>	<i>Knowledge about depreciation and creation of Fund for the replacement of Asset. Consistency and uniformity of applying the different methods of depreciation</i>	<p><i>Written test on weekly basis</i> <i>* written test on monthly basis</i></p>
OCTOBER	18	<p><i>Creation of provision for depreciation / accumulated depreciation account, treatment of disposal of asset.</i></p> <ul style="list-style-type: none"> • <i>Provisions and reserves: concept, objectives and difference between provisions and reserves; types of reserves- revenue reserve, capital reserve, general reserve and specific reserves.</i> 	Flow chart for the preparation of Assets and depreciation a/c	<i>Meaning of reserves and provision secret reserve</i>	<i>Types of reserves- revenue reserve, capital reserve</i>	<p><i>Written test on weekly basis</i> <i>* written test on monthly basis</i></p>
NOVEMBER	23	<p><i>Part B: Financial Accounting Financial Statements of Sole Proprietorship:-</i></p> <p><i>Trading A/c- gross profit,</i></p> <ul style="list-style-type: none"> • <i>Profit and loss account: operating profit and net profit.</i> • <i>Balance Sheet: need, grouping, marshalling of assets and liabilities.</i> 	<p>1. Financial statement related journal entries.</p> <p>2. Case study analysis</p>	<i>Trading A/c, Profit and loss account, gross profit, operating</i>	<i>Communicating and Interpreting the result to different stakeholders</i>	<p><i>Written test on weekly basis</i> <i>* written test on monthly basis</i></p>

DECEMBER	19	<ul style="list-style-type: none"> • <i>Adjustments in preparation of financial statements : with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, manager's commission, abnormal loss, goods taken for personal use and goods distributed as free samples.</i> • <i>Preparation of Trading and Profit and Loss Account and Balance Sheet of sole proprietorship.</i> 	<p>3. Flow chart for the preparation of Financial statement</p> <p>4. Discussion on Adjustment items by dividing the group</p>	profit and net profit.		Written test on weekly basis * written test on monthly basis
		<ul style="list-style-type: none"> • • <i>Profit and loss account: gross profit, operating profit and net profit.</i> <p><i>Rectification of Errors:-</i></p> <ul style="list-style-type: none"> • <i>Errors: types-errors of omission, commission, principles, and compensating</i> • <i>Detection and rectification of errors; preparation of suspense account.</i> 	<p>1. Errors analysis with the help of intentional errors and ask the students to identify the errors.</p> <p>2. Flow chart for the rectification of errors .</p>	<p>Calculation of Profit/Loss by Statement of Affairs method</p> <p>Errors: types-errors of omission, commission , principles, and compensating error</p>	<p><i>Time saving, cheaper and Easy application of Accounting process for a small business man.</i></p> <p><i>There is human error. True and fair records by rectifying errors</i></p>	Written test on weekly basis * written test on monthly basis
JANUARY	22	<p>Accounting for Incomplete records:- <i>Meaning of incomplete records, Application of such methods. Features of it.</i></p> <p>Advantage and limitation, Calculation of Profit/Loss by Statement of Affairs Difference between Single Entry & Double Entry system</p> <p><i>Project Work (Any One)</i> <i>1. Collection of Source Documents, Preparation of Vouchers, Recording of</i></p>	<p>1. Case study analysis –a real life situation where a Businessman keeps his accounting by incomplete methods .</p> <p>2. group discussion for the limitation and advantages of incomplete methods of accounting</p>	Preparation of	Innovation and collective	Written test on weekly basis * written test on monthly basis

FEBRUARY	22	<p><i>Transactions with the help of vouchers.</i></p> <p><i>2. Comprehensive project starting with journal entries regarding any sole proprietorship business, posting them to the ledger and preparation of Trial balance. The students will then prepare Trading and Profit and Loss Account on the basis of the prepared trial balance. Expenses, incomes and profit (loss) are to be depicted using pie chart / bar diagram. Comprehensive project starting with journal entries regarding any sole proprietorship business, posting them</i></p> <p>Revision of chapters for Annual Exam</p> <p>Annual Examination</p>	<p><i>Group activity</i> <i>Collection of data</i> <i>Innovative idea with and collective works and co-operation</i></p>	<p><i>Vouchers, Recording of Transactions with the help of vouchers.</i></p>	<p><i>works and co-operation</i></p>	
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TEACHER: B.C.GORAI