

BAGARIA BAL VIDYA NIKETAN
LAXMANGARH-SIKAR
SYLLABUS & LESSON PLANNER-2023-24

Class:-	XI Com
Subject:-	ACCOUNTANCY
Teacher Name:-	Ganesh Sharma

SYLLABUS

Ch.No	Name of Chapter	working day	Period	Topic	Month	Week
Ch.01 to 03	Theoretical framework Ch-1 Meaning and objective of Accounting Ch-2 Basic Accounting Terms Ch-3 Accounting Principles, Accounting Standards	25	37	Chapter 1-Need ,meaning, characteristics , objectives, functions of Accounting, distinguish between Book Keeping & Accounting, branches of Accounting. Accounting as a source of Information, users of Accounting Advantages of Accounting, limitations of Accounting, qualitative characteristics of Accounting Information, Role of Accounting, double entry book –keeping, merits and de-merit Chapter 2: Meaning of various Accounting terms chapter 3 : Fundamental Accounting Assumption(GAAP), other Accounting Assumption, Accounting Conventions Need for Accounting Standards, Nature of Accounting	July	1
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Ch.04 to 05	chapter 4-Cash Basis of Accounting, Accrual basis of Accounting Difference between Cash Basis and Accrual Basis of Accounting chapter 5 Meaning and effect of transactions on	26	38	to: • explain the concept and characteristics Cash Basis of Accounting, Accrual basis of Accounting Difference between Cash Basis and Accrual Basis of Accounting chapter 5--- Meaning and effect of transactions on Accounting Equation	August	1
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Ch.06 to 08	Ch-6: Rules of Debit & Credit Accounting Process Ch-7: Accounting Vouchers Ch-8: Journal	24	36	Rules of Debit & Credit as per the Modern and Traditional Approach Source documents of Accountancy, Vouchers: Meaning , types of vouchers and preparing the vouchers Meaning and format of Journal, features, advantages and limitations , recording of entries in Journal (including GST)GST- Concept of Input and Output CGST, SGST, IGST, GST rates, Accounting procedure	September	1
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Ch.09 to 13	Ch-9: Ledger chapter Ch-10: Cash Book Ch-11: Subsidiary Books Ch-12: Bank Reconciliation Statement Ch.13: Trail Balance	22	32	Chapter 9: Meaning and Importance of Ledger, format of ledger, Posting from Journal, closing and balancing of Accounts.Chapter 10: Special purpose Subsidiary books and their advantages.Meaning of Cash Book, distinction between cash book and cash account, types of cash book-Single Column, Double Column, Petty Cash Book- Posting from Cash book to ledger chapter 11:Format and preparation of Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Journal Proper.Posting from subsidiary books to ledger. Chapter 12:Meaning, need and importance of Bank Reconciliation Statement,Causes for the difference between Cash Book and Pass Book balance.Preparation of Bank Reconciliation Statement.	November	1
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Ch.14 to 16	chapter14: Depreciation chapter 15: Provisions and Reserves Ch-16: Accounting for Bills of Exchange	24	36	Chapter 14: Concept, features, causes, factors, other similar terms. Depletion and AmortizationMethods- Straight Line Method, Written Down Value Method, difference between the two methods, advantages , Provision for depreciation/ accumulated depreciation, treatment for disposal of asset chapter 15: Provision & reserves: DifferenceTypes of Reserves, their examples. chapter 16: Bills of exchange and Promissory Note, definition, specimen, features, parties, difference betweenBills of exchange and Promissory Note, trade bill, accommodation bill, days of grace, date of maturity, discounting of bill, endorsement of bill, bill after due date, negotiation, bill sent for collection, dishonour of bill, retirement of bill	December	1
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Ch. 17 to 20	Ch-17: Rectification of Errors Ch-18: Financial Statements Ch-19: Financial Statements (with adjustments) Ch-20: Incomplet records or Singleentry system	24	36	chapter 17: Errors types: errors of omission, commission, principles, and compensating; their effect on Trial Balance, detection and rectification of errors; preparation of suspense account. chapter 18: Meaning, objectives and importance, revenue and capital receipts, revenue and capital expenditure.Trading and Profit & Loss Account: Gross Profit , Operating Profit and Net Profit, preparation of balance sheet, marshalling of assets and liabilities. chapter 19: Adjustments related 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, abnormal loss, goods taken for personal use/staff welfare, interest on capital and manager's commission.. Collection of source documents, preparation vouchers, recording of transactions with the help of vouchers.	January	1
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