

BAGARIA BAL VIDYA NIKETAN

LAXMANGARH-SIKAR

SYLLABUS & LESSON PLANNER-2024-25

Class:- XI Com

Subject:- ACCOUNTANCY

Teacher Name:- GANESH SHARMA

SYLLABUS

| Ch.No | NAME OF BOOKS | Name of Chapter | working day | Period | Topic | Month | WEAK |
|-------------|---------------|--|-------------|--------|---|-------|---------|
| Ch.01 to 03 | Accountancy | Theoretical framework Ch-1 Meaning and objective of Accounting Ch-2 Basic Accounting Terms Ch-3 Accounting Principles, Accounting Standards | 23 | 31 | 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 demerit 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 Standards, Utility , benefits and limitations of Accounting Standards, | APRIL | 1,2,3,4 |
| Ch.04 to 05 | Accountancy | 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 Accounting Equation | 13 | 17 | chapter 4---After studying this chapter, the learner should be able 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 | MAY | 1,2,3 |
| Ch.06 to 07 | Accountancy | Ch-6: Rules of Debit & Credit Accounting Process Ch-7: Accounting Vouchers Ch-8: Journal | 11 | 15 | Rules of Debit & Credit as per the Modern and Traditional Approach Source documents of Accountancy, Vouchers: Meaning , types of vouchers and preparing the vouchers | JUNE | 1,2 |

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|--|-------------|---|----|----|---|-----------|---------|
| Ch.08 | Accountancy | Jorunal Entries | 26 | 35 | Meaning and foemat 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 | JULY | 1,2,3,4 |
| Ch.09 to 11 | Accountancy | Ch-9: Ledger chapter Ch-10: Cash Book Ch-11: Subsidiary Books | 24 | 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. | AUGUST | 1,2,3,4 |
| Ch.12 & 13 | Accountancy | Ch-12: Bank Reconciliation Statement Ch.13: Trail Balance | 23 | 31 | 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. Chapter 13: Preparatio of Trail Balance & Indentification of Errors regarding Trail Balance | SEPTEMBER | 1,2,3,4 |
| Syllabus Break due to Exam Period and Holidays in the month of october | | | | | | | |
| Ch.14 & 15 | Accountancy | chapter 14: Depreciation chapter 15: Provisions and Reserves | 20 | 27 | 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. | NOVEMBER | 1,2,3,4 |
| Ch. 17 to 18 | Accountancy | Ch-17: Financial Statements Ch-18: Financial Statements (with adjustments) | 23 | 31 | chapter 17: 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 18: Adjustments related to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in | DECEMBER | 1,2,3,4 |

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|------------------------------------|-------------|--|----|----|--|----------|---------|
| | | | | | 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. | | |
| Ch. 16 & 19 | Accountancy | Ch-16: Rectification of Errors Ch-19 : Incomplete records or Singleentry system | 23 | 31 | 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 19: Accounting for incomplete records Preparation of statement of profit & loss and Balance sheet | JANUARY | 1,2,3,4 |
| Ch. 01 to 19 | Accountancy | Complete Syllabus | 23 | 31 | Revision | FEBRUARY | 1,2,3,4 |
| TERM-II Exam in the month of March | | | | | | | |