

BAGARIA BAL VIDYA NIKETAN

LAXMANGARH-SIKAR

SYLLABUS & LESSON PLANNER-2025-26

Class:-	XI
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	39	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	22	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	19	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

Ch.08	Accountancy	Jorunal Entries	27	45	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	40	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	22	37	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	chapter14: Depreciation chapter 15: Provisions and Reserves	24	40	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)	21	35	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

					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 Single entry system	26	44	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	24	40	Revision	FEBRUARY	1,2,3,4
TERM-II Exam in the month of March							