

**N. C. JINDAL PUBLIC SCHOOL**  
**PUNJABI BAGH, NEW DELHI**  
**2018-19**

CLASS 11 <sup>th</sup>	SUBJECT: Accountancy		DESIGNATION : PGT COMMERCE			
	SYLLABUS TOPIC	TOPIC	PERIODIC TEST/ANNUAL	START DATE	END DATE	NO. OF PERIODS
	<b>Introduction to Accounting</b>	Accounting: objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.	I	2-Jul	7-Jul	6
		Basic accounting terms: business transaction, account, capital, drawings, liability (Non - current and current); asset (Non - current; 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.				
	<b>Theory Base of Accounting</b>	Fundamental accounting assumptions: going concern, consistency, and accrual.	I	9-Jul	13-Jul	4
		Accounting principles: accounting entity, money measurement, accounting period, full disclosure, materiality, prudence, cost concept, matching concept and dual aspect.				
		Bases of accounting - cash basis and accrual basis.				
		Accounting Standards and IFRS (International Financial Reporting Standards): Concept and Objectives				

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	<b>Recording Of Transactions</b>	Accounting equation: analysis of transactions using accounting equation.	I	16-Jul	20-Jul	5
		Rules of debit and credit: for assets, liabilities, capital, revenue and expenses.	I	21-Jul	23-Jul	2
		Origin of transactions- source documents (invoice, cash memo, pay in slip, cheque), preparation of vouchers - cash (debit and credit) and non cash (transfer).	I	24-Jul	27-Jul	3
		Books of original entry: format and recording - Journal.	I	30-Jul	9-Aug	8
		Ledger - format, posting from journal, cash book and other special purpose books, balancing of accounts. Trial balance: objectives and preparation		13-Aug	23-Aug	8
		Cash Book: Simple Cash Book, Cash Book with Discount Column and Cash Book with Bank		24-Aug	30-Aug	5
		Other books: purchases book, sales book, purchases returns book, sales returns book and journal proper.		1-Sep	7-Sep	5
		REVISION		10-Sep	13-Sep	
	<b>Preparation of Bank</b>	Bank reconciliation statement- calculating bank		1-Oct	9-Oct	9

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	<b>Reconciliation Statement</b>	balance at accounting date: need and		1-Oct	5-Oct	5
	<b>Rectification of Errors</b>	Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance. Detection and rectification of errors; preparation of suspense account.		10-Oct	26-Oct	12
	<b>Depreciation</b>	Depreciation: concept need and factors affecting depreciation; methods of computation of depreciation: straight line method, written down value method (excluding change in method)		29-Oct	16-Sep	14
	<b>Provisions and Reserves</b>	Accounting treatment of depreciation: by charging to asset account, by creating provision for depreciation/ accumulated depreciation account, treatment of disposal of asset Provisions and reserves: concept, objectives and difference between provisions and reserves; types		19-Oct	22-Oct	2
	Accounting for Bill of exchange	Bills of exchange and promissory note: definition, features, parties, specimen and		26-Nov	12-Dec	12
	<b>Financial Statements of Proprietorship</b>	Financial Statements: objective and importance. Profit and loss account: gross profit, operating profit and net profit. Balance Sheet: need, grouping, marshalling of assets and liabilities.		13-Dec	31-Dec	12

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	<b>Financial Statements of Proprietorship</b>	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.		16-Dec	31-Jan	12
		Preparation of Trading and Profit and Loss Account and Balance Sheet of sole proprietorship.				
	Accounts from Incomplete Records	Incomplete records: use and limitations. Ascertainment of profit/loss by statement of		1-Feb	7-Feb	6
	Computers in Accounting	Introduction to Computer and Accounting Information System {AIS}: Introduction to computers (Elements, Capabilities, Limitations of Computer system),	Annual	8-Feb	14-Feb	5
		Introduction to operating software, utility software and Information System (AIS), as a part of MIS				

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	SYLLABUS TOPIC	TOPIC	PERIODIC TEST/ANNUAL	START DATE	END DATE	NO. OF PERIODS
		Automation of Accounting Process. Meaning				
		Stages in automation (a) Accounting process in a computerised environment (Comparison between manual accounting process and Computerised accounting process.)				
		Application software, Kinds of software: readymade software; customised software and tailor-made software				
	REVISION FOR ANNUAL			15-Feb	22-Feb	

<b>Subject :Accountancy</b>	
<b>Chapter/Topic</b>	<b>Max. Marks</b>
<b>Introduction to Accounting</b>	<b>5</b>
<b>Theory Base of Accounting</b>	<b>10</b>
<b>Recording of Transactions ( Accounting Equation ,journal</b>	<b>25</b>
<b>TOTAL</b>	<b>40</b>

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**Summary: 2017-2018**

<b>Class :</b>	<b>Subject : ACCOUNTANCY</b>		
<b>Sl.No.</b>	<b>Half yearly</b>	<b>Chapter/Topic</b>	<b>Max. Marks</b>
		<b>Introduction to Accounting</b>	<b>10</b>
		<b>Theory Base of Accounting</b>	<b>20</b>
		<b>Recording of Transactions</b>	<b>70</b>
		<b>Total</b>	<b>100</b>
			<b>10</b>
<b>S.no</b>	<b>Perodic test -3</b>	<b>TOPIC</b>	
		<b>Bank Reconciliation Statement</b>	<b>20</b>
		<b>Rectification of Error</b>	<b>20</b>
		<b>Total</b>	<b>40</b>

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Monday Test Marking Scheme: 2017-2018

**Syllabii for C.C.E./ Monday Tests, Formative Assesments, Summative Assesment I & II/ Half Yearly and Annual**

<b>Class :</b>		<b>Subject :</b>	
<b>Sl.No.</b>	<b>Exam Name</b>	<b>Chapter/Topic</b>	<b>Max. Marks</b>
<b>Unit 1</b>		<b>Theoretical Framework</b>	<b>15</b>
<b>Unit-2</b>		<b>Accounting Process</b>	<b>40</b>
<b>Unit-3</b>		<b>Financial Statements of sole</b>	<b>25</b>
		<b>Proprietorship from complete</b>	
		<b>and Incomplete Records</b>	
<b>Unit-4</b>		<b>Computers in Accounting</b>	<b>10</b>
		<b>Project Work</b>	<b>10</b>
		<b>Total</b>	<b>100</b>