

N.C JINDAL PUBLIC SCHOOL ,PUNJABI BAGH ,NEW DELHI						
ANNUAL CURRICULUM (2022-23)						
CLASS 11 th	SUBJECT: Accountancy	Sub teacher: Prepared by:MRS. Gurpreet kaur	DESIGNATION : PGT COMMERCE			
Double entry book keeping	UNITS	Chapter Topic	TERM	START DATE	END DATE	NO. OF PERIODS
	Introduction to Accounting	Accounting: concept ,meaning as the sources of information , objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.	I	1-Jul	2-Jul	2
		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.	I	04-Jul	08-Jul	4
	Theory Base of Accounting	Fundamental accounting assumptions: GAAP going concern,consistency, and accrual.,Money measurement,Cost concept ,dual concept ,revenue recognition ,Match concept ,Full disclosure ,Convertism ,Materiality and objectivity	I	11-Jul	16-Jul	6
		Bases of accounting - cash basis and accrual basis.	I	18-Jul	22-Jul	4
		Accounting Standards : Applicability in IndAS; GST : characteristics and advantage.		25-Jul	27-Jul	2
		Introduction of Accounting equation:	I	28-Jul	30-Jul	2
		Numericals of Accounting Equation ,	I	01-Aug	06-Aug	4
		Rules of debit and credit: for assets, liabilities, capital, revenue and expenses.voucher and transaction : source document and voucher	I	8-Aug	12-Aug	3
		Journal recording	I	16-Aug	20-Aug	4
		Ledger - format, posting from journal, cash book	I	22-Aug	26-Aug	5

Recording Of Transactions	other special purpose books, balancing of accounts.Cash Book: Simple Cash Book, Cash Book with Discount Column and	I	29-Aug	3-Sep	5
	Cash Book with Bank and Discount Columns, Petty Cash Book.	I	05-Sep	09-Sep	5
	REVISION FOR HALF YEARLY EXAMINATION		12-Sep	15-Sep	4
	Trial balance: objectives and preparation	II	06-Oct	07-Oct	2
	numericals of Trial balance ;Other books: purchases book, sales book,	II	10-Oct	15-Oct	4
	other books and journal proper.	II	17-Oct	21-Oct	5
	Bank reconciliation statement- need and preparation. (THEORY)	II	27-Oct	29-Oct	
	numericals of BRS	II	31-Oct	4-Nov	4
	Depreciation;Meaning ,Features ,needs ,causes and factors and others methods. methods of computation of depreciation: concept need and factors affecting straight line method,	II	7-Nov	11-Nov	4
	written down value Accounting treatment of depreciation: by charging to asset account, Creating provision for depreciation/accumulated depreciation accounts.	II	14-Nov	19-Nov	6
	Errors -classification -errors of omission ,commission, Principle and compensating their effects on trial balance.Numericals and	II	21-Nov	25-Nov	5
	preparation of Suspence Accounts	II	28-Nov	03-Dec	5
	REVISION FOR PERIODIC TEST II	II	05-Dec	07-Dec	3
	Provisions and reserves: concept, objectives and difference between provisions and reserves; types of reserves- revenue reserve, capital reserve, general reserve and specific reserve.		12-Dec	17-Dec	6
	Financial statement : Objective and Importance, revenue and capital expenditure , deferred Revenue expenditure ,opening journal entry , trading and profit and loss accounts, Gross profit , operating profit and net profit ,Preparation balance sheet and its needs	II	19-Dec	23-Dec	5

	Financial Statements of Sole Proprietorship	grouping and marshalling of assets and liabilities Adjustments in preparation of financial statements : with respect to closing stock, outstanding expenses	II	26-Dec	31-Dec	6
		prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors,	II	16-Jan	21-Jan	5
		manager's commission, abnormal loss, goods taken for personal use and goods distributed as free samples.	II	23-Jan	27-Jan	4
		PROJECT WORK	II	30-Jan	04-Feb	5
		REVISION FOR FINAL EXAMINATION	II	06-Feb	24-Feb	15
PREPARED BY :Mrs GURPREET KAUR			SIGN _____			
SUBJECT COORDINATOR : Mr. AMRISH KUMAR CHAUHAN			SIGN _____			
SUBJECT TEACHER :MS. POORNIMA TOMAR			SIGN _____			
SUBJECT TEACHER :MR. VIPIN KUMAR			SIGN _____			
SUBJECT TEACHER :MR. MANISH CHAUDHARY			SIGN _____			

N.C JINDAL PUBLIC SCHOOL, NEW DELHI			
SUMMARY :2022-23			
Class :	XI	Subject :Accountancy	
S.no	PT I (2022)	Chapter/Topic	Max. Marks
1		Introduction to Accounting	5
2		Theory Base of Accounting	6
3		Recording of Transactions (Accounting Equation)	9
		TOTAL	20
S.no	HLY (2022)	Chapter/Topic	Max. Marks
1		Introduction to Accounting	10
2		Theory Base of Accounting	15
3		Recording of Transactions	55
		Project Work	20
		Total	100
S.no	PT II(2022)	Chapter/Topic	Max. Marks
1		Bank Reconciliation Statement	10
2		Depreciation	10
		Total	20
Sl.No.	ANNUAL(2022)	UNITS/Topic	Max. Marks
1		Theortical Framework	4
2		Accounting Process	56
3		Financial Statements of sole Properietorship	20
		THEORY	80
		Project Work	20
		Total	100
Co- ordinator:	Mr. Amrish Kumar Chauhan	Sign:.....	
Subject Teachers:	Mr. Manish Kumar	Sign:.....	
	Ms. Poornima Tomar	Sign:.....	
	Mr. Vipin Kumar	Sign:.....	