

N.C JINDAL PUBLIC SCHOOL ,PUNJABI BAGH ,NEW DELHI

ANNUAL CURRICULUM (2024-25)

CLASS 11 th	SUBJECT: Accountanc y	PREPARED BY : MRS. GURPREET KAUR	DESIGNATION : PGT COMMERCE			
ACADEMI C BOOK	Unit	Chapter Topic	Term	Start date	End date	NO. OF PERI ODS
PART A: Financial Accounting	Theoretical Frame Work	Accounting: Concept, Meaning, as the sources of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in	PT1/ HY/A E	7/1/2024	7/6/2024	6
		Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)	PT1 /HY /AE	7/8/2024	7/11/2024	4
	Theoretical Frame Work	Fundamental accounting assumptions: GAAP: Concept Basic accounting concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity. Accounting Standards : Applicability of AS & Ind AS: GST : characteristics and	HY/ AE	7/12/2024	7/20/2024	5
		System of Accounting. Basis of Accounting: Cash basis and Accrual basis	HY/ AE	7/22/2024	7/23/2024	2
		Introduction of Accounting equation:	PT1/HY/ AE	7/24/2024	7/26/2024	3
		Numerical of Accounting Equation		7/29/2024	8/1/2024	4
		REVISION FOR PERIODIC TEST I		8/2/2024	8/3/2024	2
		Rules of debit and credit: for assets, liabilities, capital, revenue and expenses. Voucher and transaction : source document and voucher	HY/ AE	8/5/2024	8/8/2024	4

Accounting Process	Recording of Transactions: Books of Original Entry- Journal	HY/ AE	8/9/2024	8/14/2024	4
	Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts.	HY/AE	8/16/2024	8/23/2024	6
	Special purpose books, Cash Book: Simple Cash Book with Bank column	HY/ AE	8/27/2024	8/30/2024	4
	Petty Cash Book.	HY/AE	9/2/2024	9/3/2024	2
Accounting Process	REVISION FOR HALF YEARLY EXAMINATION		9/4/2024	9/11/2024	6
	Trial balance: objectives and preparation	AE	9/30/2024	10/1/2024	2
	numerical of Trial balance ;Other books: purchases book, sales book,	AE	10/3/2024	10/7/2024	4
	Purchases return book ,Sales return book, other books and journal proper.	AE	10/8/2024	10/9/2024	2
	Bank reconciliation statement- need and preparation. (THEORY)	PTII/AE	10/14/2024	10/15/2024	
	Numerical of BRS	PTII/AE	10/16/2024	10/22/2024	2+5
	Depreciation; Meaning, Features, needs, causes and factors and . Other similar terms: Depletion and Amortization Methods of computation of depreciation: Straight Line Method(SLM), Written Down Value Method(WDV) NOTE-Excluding Change of Method	PTII/AE	10/23/2024	10/25/2024	3
	Difference between SLM & WDV;Advantages of SLM &WDV, Method of Recording depreciation: charging to asset account, Creating provision for depreciation/accumulated depreciation account	PTII/AE	11/4/2024	11/12/2024	6
	REVISION FOR PERIODIC TEST II		11/13/2024	11/16/2024	3

		Errors -classification -Errors of omission, commission, Principle and compensating their effects on Trial balance. Detection and rectification of errors (i) Errors which do not affect trial balance (ii) Errors which affect trial balance. Preparation of suspense account.	AE	11/18/2024	11/22/2024	5
	Accounting Process	Provisions and reserves: concept, objectives and difference between provisions and reserves; types of reserves- revenue reserve, capital reserve, general reserve, secret reserve and specific reserve. Difference between capital and revenue	AE	11/25/2024	11/30/2024	6
		Financial statements : Meaning ,objectives and Importance ,revenue and capital receipts, revenue and capital expenditure , deferred Revenue expenditure ,opening journal entry , trading and profit and loss accounts, Gross profit , operating profit and net profit ,Preparation of balance sheet	AE	12/2/2024	12/12/2024	10
PartB: Financial Accounting 2	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	AE	12/16/2024	12/31/2024	11
		prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital	AE	1/16/2025	1/20/2025	5
		manager's commission, abnormal loss, goods taken for personal use and goods distributed as free samples. Preparation of Trading & Profit and Loss Account and Balancesheet of a sole proprietorship with adjustments	AE	1/23/2025	1/28/2025	4
		Incomplete Records Features, reasons and limitations Ascertainment of profit/loss by statement of affairs method (excluding conversion method)	AE	1/29/2025	1/31/2025	3
		PROJECT WORK		2/3/2025	2/4/2025	2
			AE			

	REVISION FOR FINAL EXAMINATION		2/5/2025	2/15/2025	9
	Prepared By : Mrs. Gurpreet Kaur	sign			
	Subject Coordinator : Mr. Amrish Chauhan	sign _____			
	Subject teacher : Ms. Poornima Tomar	sign			
	Subject teacher : Mrs. Tamanpreet kaur	sign			

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ANNUAL CURRICULUM (2024-25)			
Clas	XI	PREPARED BY : MRS. GURPREET KAUR	
S.	PT I(2024)	Chapter/Topic	Ma
1		Introduction to Accounting	10
2		Accounting Equation	10
		TOTAL	20
S. HY (2024)			
		Chapter/Topic	
1		Introduction to Accounting	10
2		Theory Base of Accounting	15
3		Recording of Transactions(Till Cash Book)	55
		Project Work	20
		Total	100
S. PT II(2024)			
1		Bank Reconciliation Statement	10
2		Depreciation	10
		Total	20
S.N ANNUAL(2025)			
		UNITS/Topic	
1		Theoretical Framework	12
2		Accounting Process	44
3		Financial Statements of Sole Proprietorship	24
		Project Work	20
		Total	100
		Prepared by : Mrs. Gurpreet kaur	_____
		Subject Coordinator : Mr. Amrish Chauhan	_____
		Subject teacher : Ms. Poornima Tomar	_____
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