

Delhi Public School, Jammu
Syllabus Bifurcation Month Wise
Session (2024-25)

Subject: Accountancy (055)

Class: XI

Accountancy is a language of business that helps in measurement, processing and communication of Financial and Non-Financial Information about the various organizations.

The main objectives of the syllabus are highlighted as under:

- *The objective of accounting is to provide insight into the results of management decisions.*
- *The aim of accounting education is to help students learn to become professional accountants.*
- *It will help students in learning how to work on Financial Statements of any form of Business Organization.*
- *Learning Accountancy will also develop qualities like organizational skills, personal skills and social skills.*
- *Students will also develop critical thinking, analytical power and communication skills.*

Objectives of Theory:

- *Familiarizes the students with accounting as an information system;*
- *Develops skills to analyze and interpret financial statements of specialized business entities for informed decision making and economic reasoning.*

Objectives of Practical/ Project Work:

- *Develops basic skills of accounting to apply accounting concepts and accounting standards in different business situations.*
- *Inculcate entrepreneurial skills for effective transition from school to the world of work including self-employment.*

S.N o.	Month	Topic/Chapter
1.	April	<p>1. Introduction to Accounting 2. Accounting Terms 3. Accounting Standards and GAAP 4. Accounting Equation 5. Rules of Debit and Credit</p> <p><u>Activity for the Month:</u> a. Foundation Worksheet to understand & relate the present learning with the previous knowledge. b. <i>Assignment (1) to reinforce the concepts learnt in the chapter.</i></p>
2.	May	<p>1. Journal & Ledger 2. Cash Book 3. Subsidiary books 4. Trial balance</p> <p><u>Activity for the Month:</u> a. Revision Sheet & Sample Papers. b. <i>Class Test on the topic for revision and assessment of topics learnt.</i></p>

5.	June/July	1. Project Work (Case study on the recording of Financial Transactions. 2. Bank reconciliation statement <i>Activity for the Month:</i> <i>a. Use of Kahoot Quiz to revise the topic and related concepts.</i>
6.	August	1. Depreciation 2. Rectifications of errors. <u>Activity for the Month:</u> a. Preparation of Power Point presentation on Fundamentals and other provisions of Partnership Act, 1932. <i>b. Assignment (2) for revision of the topic Dissolution.</i>
7.	September	1. Financial statement of sole trading without adjustments
8.	January	1. Financial statement of sole trading with adjustments
9.	February	1. Project Work

EXAM SCHEDULE

SYLLABUS FOR CYCLE TEST -I

Unit-I: Theoretical Concepts of Accounting

Unit-II: Basic Terminology

Unit-III: Accounting Principles and Standards

Unit-IV: Accounting Equation

SYLLABUS FOR HALF- YEARLY EXAMS

Unit-I: Theoretical Concepts of Accounting

Unit-II: Basic Terminology

Unit-III: Accounting Principles and Standards

Unit-IV: Accounting Equation

Unit-V: Journal Entries

Unit-VI: Cash Book

Unit-VIII: Subsidiary Books

SYLLABUS FOR CYCLE TEST-II

Unit-I: Theoretical Concepts of Accounting

Unit-II: Basic Terminology

Unit-III: Accounting Principles and Standards

Unit-IV: Accounting Equation

Unit-V: Journal Entries

Unit-VI: Cash Book

Unit-VIII: Subsidiary Books

Unit-IX: Ledger Posting

Unit-X: Trial Balance

Unit-XI: Bank reconciliation statement

SYLLABUS FOR Final Examination

Unit-I: Theoretical Concepts of Accounting

Unit-II: Basic Terminology

Unit-III: Accounting Principles and Standards

Unit-IV: Accounting Equation

Unit-V: Journal Entries

Unit-VI: Cash Book

Unit-VIII: Subsidiary Books

Unit-IX: Ledger Posting

Unit-X: Trial Balance

Unit-XI: Bank reconciliation statement

Unit-XII: Depreciation

Unit-XIII: Rectifications of errors.

Unit-XIV: Financial statement of sole trading with/without adjustments

Subject Coordinator