

Delhi Public School, Jammu
Syllabus Bifurcation Month Wise
Session (2023-24)

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.No.	Month	Topic/Chapter
1.	April	1. Introduction to Accounting 2. Accounting Terms 3. Accounting Standards and GAAP 4. Accounting Equation 5. Rules of Debit and Credit 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>



		<u>Activity of the month</u> Preparation of Flow Chart for understanding the Rules of Debit & Credit
2.	May	1. Journal & Ledger 2. Cash Book <i>a. Revision Sheet & Sample Papers.</i> <i>b. Class Test on the topic for revision and assessment of topics learnt.</i>
3.	June/July	1. Project Work (Case study on the recording of Financial Transactions. 2. Subsidiary books 3. Trial balance <u>Activity for the Month:</u> <i>a. Use of Kahoot Quiz to revise the topic and related concepts.</i>
4.	August	1. Bank Reconciliation Statement 2. Rectifications of errors. <i>Assignment (2) for revision of the topic Bank Reconciliation</i> <u>Activity for the Month:</u> <i>a. Preparation of Power Point presentation on different types of errors.</i>
5.	September	1. Depreciation 2. Provisions and Reserves Revision using assignment (3) and sample papers.
6.	October	1. Financial statements of sole trading without adjustments <u>Activity of the month</u> Preparation of Flow Chart for the various formulae to understand how to calculate profit at different levels.
7.	November	1. Financial Statements of Sole Proprietors with adjustments Assignment (4) to revise the concept thoroughly. Class Test to assess the knowledge acquired by the learner. <u>Activity of the Month</u> Presentation on accounting process based on Case Study.
8.	December	Project Work: Case Study based on real life situation.
9.	January	1. Revision <i>a. Chapter wise quick revision of concepts</i> <i>b. Practice of Sample Question Papers</i>
10.	February	Conduct of Project work and Practical Examination
11.	March	Preparation of Final Examination

EXAM SCHEDULE

SYLLABUS FOR FORMATIVE ASSESSMENT-I

Unit-I: Introduction of Accounting

Unit-II: Basic Terminology

Unit-III: Accounting Principles and Standards

Unit-IV: Accounting Equation



SYLLABUS FOR HALF- YEARLY EXAMS

Unit-I: Introduction 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-VII: Subsidiary Books
Unit-VIII: Ledger Posting
Unit-IX: Trial Balance
Unit-X: Bank reconciliation statement
Unit-XI: Rectifications of errors

SYLLABUS FOR FORMATIVE ASSESSMENT –II

Unit-IV: Accounting Equation
Unit-V: Journal Entries
Unit-VI: Cash Book
Unit-VII: Subsidiary Books
Unit-VIII: Ledger Posting
Unit-IX: Trial Balance
Unit-X: Bank reconciliation statement
Unit-XI: Rectifications of errors
Unit-XII: Depreciation; Provisions and Reserves
Unit-XIII: Financial statement of sole trading without adjustments.

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-VII: Subsidiary Books
Unit-VIII: Ledger Posting
Unit-IX: Trial Balance
Unit-X: Bank reconciliation statement
Unit-XI: Rectifications of errors
Unit-XII: Depreciation; Provisions and Reserves
Unit-XIII: Financial statement of sole trading without adjustments
Unit-XIV: Financial statement of sole trading with adjustments



Subject Coordinator

