



BOKARO PUBLIC SCHOOL

SECTOR-III/C B.S.CITY

SYLLABUS SESSION (2025-26)

Class – XI/C

Subject – Accountancy (055)

Sl.No	MONTHS	W/D	CHAPTER'S NAME/TOPIC	ACTIVITY
1	April	22	L-1 MEANING AND OBJECTIVES OF ACCOUNTING: MEANING, FEATURES, OBJECTIVES, DIFFERENCE BETWEEN BOOK KEEPING, ACCOUNTING & ACCOUNTANCY, SOURCES OF INFORMATION, USERS, ADVANTAGES, LIMITATIONS L-2 BASIC ACCOUNTING TERMS: CAPITAL, DRAWING, PURCHASE, SALES, LIABILITY, ASSETS AND SO ON • CLASS TEST OF 2 CHAPTERS	
2	May	7	L-3 ACCOUNTING PRINCIPLES: (I) GOING CONCERN CONCEPTS CONSISTENCY CONCEPT ACCRUAL CONCEPT (II) ACCOUNTING PRINCIPLES	

3	June	15	L-4 PROCESS AND BASES OF ACCOUNTING L-5 ACCOUNTING STANDARDS & INTERNATIONAL FINANCIAL REPORTS:	
4	July	23	L-6 ACCOUNTING EQUATIONS L-7 DOUBLE ENTRY SYSTEM MEANING, FUNCTIONS & CLASSIFICATIONS, GOLDEN RULES OF ACCOUNTING L-8 SOURCE DOCUMENTS OF ACCOUNTANCY MEANING, TYPES OF VOUCHERS AND PREPARING THE VOUCHERS	
5	August	18	L-9 BOOKS OF ORIGINAL ENTRY (JOURNAL) L-10 CASH BOOK: SINGLE COLOUMN, DOUBLE COLOUMN & PETTY CASH BOOK	
6	Sep	9	L- 11 LEDGER L-12 TRIAL ABALANCE AND ERRORS (HALF YEARLY EXAMS)	
7	October	12	L-13 BANK RECONCILIATION STATEMENT: <ul style="list-style-type: none"> • FAVOURABLE BALANCE OF CASH AND PASSBOOK, • UNFAVOURABLE BALANCE OF CASH BOOK AND PASS BOOK. L-16 PROVISION AND RESERVES	
8	November	20	L- 15 DEPRECIATION: <ul style="list-style-type: none"> • MEANING, METHODS, NUMERICALS • STRAIGHT LINE METHOD • WRITTEN DOWN VALUE METHOD 	

9	December	19	L-18 RECTIFICATION OF ERRORS : <ul style="list-style-type: none"> • RECTIFICATION OF TWO SIDED ERRORS • RECTIFICATION OF ONE SIDED ERRORS AND SUSPENSE ACCOUNT 	
10	January	17	L- 19 FINANCIAL STATEMENTS MEANING, OBJECTIVES AND IMPORTANCE; REVENUE AND CAPITAL RECEIPTS; REVENUE AND BALANCE SHEET: NEED, GROUPING AND MARSHALLING OF ASSETS AND LIABILITIES. PREPARATION. 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, ABNORMAL LOSS, GOODS TAKEN FOR PERSONAL USE/STAFF WELFARE, INTEREST ON CAPITAL AND MANAGERS COMMISSION. PREPARATION OF TRADING AND PROFIT AND LOSS ACCOUNT AND BALANCE SHEET OF A SOLE PROPRIETORSHIP WITH ADJUSTMENTS.	
11	Feb	15	Part C: Project Work (Any One) <ol style="list-style-type: none"> 1. COLLECTION OF SOURCE DOCUMENTS, PREPARATION OF VOUCHERS, RECORDING OF TRANSACTIONS WITH THE HELP OF VOUCHERS. 2. PREPARATION OF BANK RECONCILIATION STATEMENT WITH THE GIVEN CASH BOOK AND THE PASS BOOK WITH TWENTY TO TWENTY-FIVE TRANSACTIONS. 3 . COMPREHENSIVE PROJECT OF ANY SOLE PROPRIETORSHIP BUSINESS. THIS MAY STATE WITH JOURNAL ENTRIES AND THEIR LEDGERING, PREPARATION OF TRIAL BALANCE. TRADING AND PROFIT AND LOSS ACCOUNT AND BALANCE SHEET. EXPENSES, 	

			INCOMES AND PROFIT (LOSS), ASSETS AND LIABILITIES ARE TO BE DEPICTED USING PIE CHART	
12	March		ANNUAL EXAMINATION	

Note :-

- **Book Name :-** 1. NCERT ACCOUNTANCY (055)
2. D.K GOEL
Publishers :- 1. NCERT
2. APC PUBLICATION
- **Teacher's Name:-** MR. ASHISH KUMAR (M.COM & B.ED)