



MAHARAJA AGARSAIN PUBLIC SCHOOL
a Cambridge International School
Ashok Vihar, Delhi
CLASS - XI
SUBJECT-ACCOUNTANCY
SESSION 2023-24

DURATION		SYLLABUS COVERED	SYLLABUS TESTED	SUBJECT ENRICHMENT/PRACTICAL/ ENGLISH/ CONVERSATION/ VISUAL STIMULUS	LEARNING OUTCOMES	RESOURCES	SDG
PT1 (APR-MAY) 8 May 2023 15 to 20%		<p>Part A: Financial Accounting-1</p> <p>Theoretical Framework</p> <ul style="list-style-type: none"> Introduction to Accounting <p>Meaning of accounting</p> <p>Accounting as a source of information</p> <p>Objectives of accounting</p> <p>Role of accounting</p> <p>Basic Terms in accounting.</p>	<p>Part A: Financial Accounting-1</p> <p>Theoretical Framework</p> <ul style="list-style-type: none"> Introduction to Accounting <p>Meaning of accounting</p> <p>Accounting as a source of information</p> <p>Objectives of accounting</p> <p>Role of accounting</p> <p>Basic Terms in accounting.</p> <ul style="list-style-type: none"> Theory Base of Accounting 	<p>Comprehensive project of any sole proprietorship business. This may be stated with journal entries and their ledger postings, preparation of Trial balance. Individual hand written project work on coloured A4 size sheets compiled in a project file. Different case studies to be selected by each student.</p> <p>File 8</p>	<p>SWBAT:</p> <p>Discuss the meaning, significance and objectives of accounting.</p> <p>Identify Basic Terms in accounting.</p> <p>Elaborate Basic Accounting Concepts</p> <p>Classify systems of accounting and basis of accounting</p>	<p>https://docs.google.com/presentation/d/18oeRIGFIPW7xsgs9yxL-iggFmljuY-zVnMJ2vv1bjz8/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/1RWP5H42GQLQc-mf1S0IGNnO44hc11qQoZyRGr1TApGY/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/14FgHq-qwta5LDzW8bceAwVgB7I7omoDcEc1dv0Ycfwg</p>	SDG-8- Decent Work and Economic Growth.

		Purchase Return Book Sales book Sales Return Book Journal Proper Balancing the accounts				ation/d/1Y5vM3Vi8lo GrtIPJPx1kOBXlYoAQIR 1k9hz_b7xek/edit?usp=sharing	
TERM1 (JUNE-JUL) 30 June 2023 35 to 40 %		<ul style="list-style-type: none"> ● Bank Reconciliation Statement Need for Reconciliation Preparation of Bank Reconciliation Statement <ul style="list-style-type: none"> ● Trial Balance and Rectification of Errors Meaning of trial balance Objectives of preparing Trial Balance Preparation of Trial Balance Significance of agreement of Trial Balance	Part A: Financial Accounting-1 Theoretical Framework <ul style="list-style-type: none"> ● Introduction to Accounting Meaning of accounting Accounting as a source of information Objectives of accounting Role of accounting Basic Terms in accounting. <ul style="list-style-type: none"> ● Theory Base of Accounting Generally Accepted Accounting Principles(GAAP)		SWBAT: Develop knowledge and skill of recording transactions in books of original entry, ledger posting & preparing subsidiary books. Preparation and presentation of Bank Reconciliation Statement. Discuss meaning of trial balance. List down objectives of preparing Trial Balance.	https://docs.google.com/presentation/d/1vWWdrfq2Lp-UeOLSc2cu-oiPg9I3qnPPTW40xJ17-3Q/edit?usp=sharing https://docs.google.com/presentation/d/1X8ydLMVlu0w6cY7wjHbwc9_vk6W_EBJ8ZumluwedCHg/edit?usp=sharing	SDG-11, Sustainable Cities and Communities

		<p>Searching of Errors</p> <p>Rectification of Errors</p>	<p>Basic accounting concepts</p> <p>Systems of accounting basis of accounting</p> <p>Accounting standards</p> <ul style="list-style-type: none"> • Recording of transactions- 1 <p>Business transaction and Source Document</p> <p>Accounting Equation</p> <p>Using debit and credit</p> <ul style="list-style-type: none"> • Recording of transaction 2 <p>Cash book</p> <p>Purchase book</p> <p>Purchase Return Book</p> <p>Sales book</p> <p>Sales Return Book</p> <p>Journal Proper</p> <p>Balancing the accounts</p>		<p>Develop skills to Rectify Errors in Accounting.</p>		
PT2 (AUG) 31 July 2023		<ul style="list-style-type: none"> • Depreciation 	<p>Bank Reconciliation Statement</p>		<p>SWBAT:</p>	<p>https://docs.google.com/presentation/d/18tVdYg</p>	<p>SDG- 4 Quality education</p>

<p>15 to 20%</p>		<p>Causes of depreciation</p> <p>Need for depreciation</p> <p>Factors affecting the amount of depreciation</p> <p>Methods of calculating depreciation account</p> <p>Straight line method</p> <p>Written down value method</p> <p style="padding-left: 40px;">Disposal of Asset A/c</p>	<p>Need for Reconciliation</p> <p>Preparation of Bank Reconciliation Statement</p> <ul style="list-style-type: none"> ● Trial Balance and Rectification of Errors <p>Meaning of trial balance</p> <p>Objectives of preparing Trial Balance Preparation of Trial Balance Significance of agreement of Trial Balance</p> <p>Searching of Errors</p>		<p>Examine causes of depreciation.</p> <p>Discuss the need for depreciation</p> <p>List down factors affecting the amount of depreciation</p> <p>Develop knowledge and skills of different methods of calculating depreciation.</p>	<p>uwBJByl-AZgL-Wmzs9M7IOeS MXsw48hUQ_8 Wl/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/12CXzhz1Bj9oHMIb0LL3iKsTBafjQFpK6titvoj8HQ/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/19mbocxQSD-5G1CYRQyQu1oJHzQ1aBRA2lygHcORejhU/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/1ZXbRtcLHoxM5FsJ836GHKBFt9n4hpLJdc6eipfzRKWo/edit?usp=sharing</p>	
------------------	--	---	---	--	---	---	--

<p>HALF YEARLY</p> <p>(SEPT)</p> <p>60 to 70%</p>		<p>Provisions & Reserves</p>	<p>Part A: Financial Accounting-1</p> <p>Theoretical Framework</p> <ul style="list-style-type: none"> ● Introduction to Accounting Meaning of accounting Accounting as a source of information Objectives of accounting Role of accounting Basic Terms in accounting. ● Theory Base of Accounting Generally Accepted Accounting Principles(GAAP) Basic accounting concepts Systems of accounting basis of accounting Accounting standards ● Recording of transactions- 1 Business transaction and Source Document 		<p>SWBAT:</p> <p>Compare and contrast Provision and Reserve</p> <p>Distinguish between Capital and Revenue Reserve</p>		
---	--	---	--	--	---	--	--

Accounting Equation

Using debit and credit

- **Recording of transaction 2**

Cash book

Purchase book

Purchase Return Book

Sales book

Sales Return Book

Journal Proper

Balancing the accounts

Bank Reconciliation Statement

Need for Reconciliation

Preparation of Bank Reconciliation Statement

- **Trial Balance and Rectification of Errors**

t

<p>PT3 (NOV-DEC)</p> <p>29 NOV 2023</p> <p>15 to 20%</p>		<p>Part B: Financial Accounting – II</p> <p>Financial statement-I</p> <p>Stakeholders and their Information Requirement</p> <p>Distinguish between Capital and Revenue</p> <p>Financial Statement</p> <p>Trading and Profit and Loss account Operating Profit(EBIT)</p> <p>Balance Sheet</p> <p>Financial Statement-2</p> <p>Need for adjustments</p> <p>Closing stock</p> <p>Outstanding expenses</p> <p>Prepaid expenses</p> <p>Accrued income</p> <p>Income received in advance</p> <p>Depreciation</p> <p>Bad Debts</p>	<ul style="list-style-type: none"> ● Depreciation and ● Provision and Reserve <p>Depreciation</p> <p>Causes of depreciation</p> <p>Need for depreciation</p> <p>Factors affecting the amount of depreciation</p> <p>Methods of calculating depreciation account</p> <p>Straight line method</p> <p>Written down value method</p> <p>Disposal of Asset A/c</p>	<p>Comprehensive project contd.....</p> <p>prepare trading profit & loss account and Balance sheet</p> <p>Individual hand written project work on coloured A4 size sheets compiled in a project file.</p> <p>Different case studies to be selected by each student.</p> <p>File 8</p> <p>Viva 2</p>	<p>SWBAT:</p> <p>Present Financial Statements.</p> <p>Classify Capital and Revenue Items</p> <p>Present Trading and Profit & Loss account</p> <p>Calculate Operating Profit(EBIT)</p> <p>Present Balance Sheet in Horizontal Form.</p> <p>Develop knowledge and understanding of Certain items other than shown in Trial Balance which may need adjustments while preparing financial statements.</p>	<p>https://docs.google.com/presentation/d/19mboxQSD-5G1CYRQyQu1oJHzQ1aBRA2lygHcORejhU/edit?usp=sharing</p> <p>https://docs.google.com/presentation/d/1ZXbRtcLHoxM5FsJ836GHKBFt9n4hpLJdc6eipfzRKWo/edit?usp=sharing</p>	
--	--	--	--	---	--	---	--

		Provision for bad and doubtful debts Provision for discount on debtors Managers Commission Interest on capital INCOMPLETE RECORDS Features.reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs Method.					
PRE-FINAL (JAN)		PRACTICE QUESTION AND REVISION	FULL 100% SYLLABUS AS PER CBSE				
FINAL TERM (FEB)		Practice Questions and Revision	FULL 100% SYLLABUS AS PER CBSE				