

Class-XI
Subject: Accountancy
Syllabus 2022-23

Month	Name of Book	Contents	Period of Study	Period of Revision
April	Introduction of Accounting Theory Base of Accounting	Meaning of Accounting, Qualitative Characteristics of Accounting, objectives of Accounting. Accounting Terms – Basic Accounting Principles Concepts, Basis of Accounting – Cash basis and Accrual basis.		
May	Recording of Business Transactions	Vouchers Transactions, Debit Vouchers, credit Voucher Transactions - Recording of Transactions Accounting Equations, Journal Ledger Posting Cash Book, Single column , Two Column, Petty cash Book , Subsidiary book Bank Reconciliation Statement Meanings, Reasons of difference in cash book v/s Pass book , Numerical on Bank Reconciliation adopting four Methods on both of cash book Balances. and pass Book Balances.		
June Summer Vacation				
July	Trial Balance and Rectification of Errors	Meaning of Trial Balance, objects of Trial Balance, preparations of Trial Balance , Importance of Trial Balance Rectification of Errors – Types, classifications- one sided and two sided Errors, suspense A/C		
August	Depreciation, Provision and Reserves Accounting for	Depreciation – Meaning, Characteristics, Reasons, Method- straight line and written Down value with Provisions of Depreciation Reserve and Provisions - Meaning, difference types of Reserves , Importance of Reserves, Secret Reserve. Bill of Exchange – Meaning Definition, parties		

	Bills of Exchange Transactions	of Bills of Exchange promissory Note and its parties, Difference between bills of Exchange and Promissory Note, Merits of bills of exchange, Accounting Treatment of Bills of Exchange (Retained of Bill, Discounting Endorsement and sent for collection Methods) Dishonors and Renewal of bill,		
October	Financial Statement	Financial Statement - Difference between Capital and Revenue Expenditure Preparation of trading A/C profit and loss A/C and Balance sheet.		
November	Financial Statement With Adjustments	Need of Adjustments, Name of Adjustments- Closing Stock, outstanding Exp, Prepaid Expenses, ACCrued Income, Income Received in Advance, depreciation, Bad debts Provision for bad debts Provision , Manager commssion, Interest on capital Preporation of Trading A/C P/L A/C and Balance Sheet along with above Adjustments.		
December	Accounts From Incomplete Records	Incomplete Records- Meaning characteristics, Reasons and limitations, Determination of Profit or loss, Statement of Affairs method with Adjustments outstanding Expenses. prep and expenses, Bad debts depreciation, calculation of opening and closing capital debtors, creditors B/R, B/P.		
Jan	Computers in Accounting	Introduction ,Meaning Importance, Characteristics of Computer system, components of Computers origin of Computerized Accounting Characteristics of computerized Accounting Merits and limitations.		
Feb		Revision & difficulties removal, preparation for annual exam and project file.		
March		Exam		