

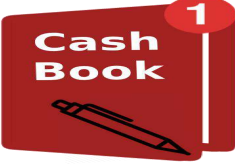



SYLLABUS 2022-23





SUBJECT- Accountancy

CLASS - 11

TERM I

MONTH	TEXT BOOK - TOPIC	E LIBRARY TOPIC	ACTIVITY PROJECT/READING/ASL
JULY	D. K. GOEL-ACCOUNTANCY- 1.Introduction to Accounting, 2.Basic accounting terms, 3.Accounting Principles, 4.Bases of Accounting, 5. Accounting Standards 6.Accounting equation	 	<p>Activity -Test your understanding</p> <p>you are a senior accountant of Ramona enterprises Ltd. what three steps would you take to make your company's financial statements understandable and decision useful.</p> <p>1..... 2..... 3.....</p>
AUGUST	D. K. GOEL-ACCOUNTANCY- 7. Double entry system 8. Source Document, 9.Journal entry, 10.GST 11.cash book,		<p>Many people in today's society think of an accountant as simply a glorified book keeper.But the role of an accountant is continually changing . Discuss in the classroom what really the role of accounting is?</p>
SEPTEMBER	D. K. GOEL-ACCOUNTANCY- 12.ledger, 13.special purpose subsidiary books		<p>Mr. Sunrise started a business for buying and selling of stationery with Rs. 5,00,000 as an initial investment. Of which he paid Rs.1,00,000 for furniture, Rs. 2,00,000 for buying stationery items. He employed a sales person and clerk. At the end of the month he paid Rs.5,000 as their salaries. Out of the stationery bought he sold some stationery for Rs.1,50,000 for cash and some other stationery for Rs.1,00,000 on credit basis to Mr.Ravi. Subsequently, he bought stationery items of Rs.1,50,000 from Mr. Peace. In the first week of next month there was a fire accident and he lost Rs. 30,000 worth of stationery. A part of the machinery, which cost Rs. 40,000, was sold for Rs. 45,000.</p> <p>From the above, answer the following :</p> <ol style="list-style-type: none"> 1. What is the amount of capital with which Mr. Sunrise started business. 2. What are the fixed assets he bought? 3. What is the value of the goods purchased? 4. Who is the creditor and state the amount payable to him? 5. What are the expenses? 6. What is the gain he earned? 7. What is the loss he incurred? 8. Who is the debtor? What is the amount receivable from him? 9. What is the total amount of expenses and losses incurred? 10. Determine if the following are assets, liabilities, revenues, expenses or none of the these: sales, debtors, creditors, salary to manager, discount to debtors, drawings by the owner.

TERM II

<p>OCTOBER</p>	<p>D. K. GOEL-ACCOUNTANCY- 14. Trial Balance 15. Bills of Exchange 16. Bank reconciliation statement</p>		<p>I. Read the following transactions and identify the cause of difference on the basis of time gap or errors made by business firm/bank. Put a sign (✓) for the correct cause.</p> <table border="1" data-bbox="1069 191 2131 397"> <thead> <tr> <th>S.No.</th> <th>Transactions</th> <th>Time Gap</th> <th>Errors made by business/bank</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Cheques issued to customers but not presented for payment.</td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td>Cheque amounting to Rs. 5,000 issued to M/s. XYZ but recorded as Rs. 500 in the cash book.</td> <td></td> <td></td> </tr> <tr> <td>3.</td> <td>Interest credited by the bank but yet not recorded in the cash book.</td> <td></td> <td></td> </tr> <tr> <td>4.</td> <td>Cheque deposited into the bank but not yet collected by the bank.</td> <td></td> <td></td> </tr> <tr> <td>5.</td> <td>Bank charges debited to firm's current account by the bank.</td> <td></td> <td></td> </tr> </tbody> </table> <p>II. Fill in the blanks :</p> <p>(i) Passbook is a copy of.....as it appears in the ledger of the bank. (ii) When money is with drawn from the bank, the bank the account of the customer. (iii) Normally, the cash book shows a debit balance, passbook showsbalance. (iv) Favourable balance as per the cash book meansbalance in the bank column of the cash book.</p>	S.No.	Transactions	Time Gap	Errors made by business/bank	1.	Cheques issued to customers but not presented for payment.			2.	Cheque amounting to Rs. 5,000 issued to M/s. XYZ but recorded as Rs. 500 in the cash book.			3.	Interest credited by the bank but yet not recorded in the cash book.			4.	Cheque deposited into the bank but not yet collected by the bank.			5.	Bank charges debited to firm's current account by the bank.		
S.No.	Transactions	Time Gap	Errors made by business/bank																								
1.	Cheques issued to customers but not presented for payment.																										
2.	Cheque amounting to Rs. 5,000 issued to M/s. XYZ but recorded as Rs. 500 in the cash book.																										
3.	Interest credited by the bank but yet not recorded in the cash book.																										
4.	Cheque deposited into the bank but not yet collected by the bank.																										
5.	Bank charges debited to firm's current account by the bank.																										
<p>NOVEMBER</p>	<p>D. K. GOEL-ACCOUNTANCY- 17. Depreciation 18. provision and reserve</p>		<p>DO IT YOUR SELF!!!! LOOK AT YOUR SURROUNDINGS AND IDENTIFY AT LEAST FIVE DEPRICIABLE ASSETS IN YOUR HOME, SCHOOL, HOSPITAL, PRINTING PRESS AND IN BAKERY.</p>																								
<p>DECEMBER</p>	<p>D. K. GOEL-ACCOUNTANCY- 19. Rectification of errors 20. Capital and revenue</p>		<p>PROJECT A COMMERCE STUDENT MUST BE AWARE ABOUT TECHNOLOGY USED AND SOFTWARE OF ACCOUNTING LIKE TALLY, BUSY ETC. EVERY STUDENT HAVE TO PREPARE A PROJECT ON HOW TO USE TALLY AS ACCOUNTING SOFTWARE.</p>																								
<p>JANUARY</p>	<p>D. K. GOEL-ACCOUNTANCY- 21. Financial statement 22. Financial statement adjustment with</p>		<p>PROJECT- SELECT ONE COMPANY AND FIND OUT THEIR EXPENSES AND INCOMES, THEIR SUPPLIERS AND CUSTOMERS AND THEIR TRANSACTIONS THEN PREPARE A PROJECT ON JOURNAL ENTRIES, LEDGER, TRIAL BALANCE AND ALSO PREPARE FINAL ACCOUNTS OF THAT COMPANY TO SHOW THE COMPANIES PROFIT AND LOSS.</p>																								
<p>FEBRUARY</p>	<p>REVISION FOR ANNUAL EXAMS</p>	<p>REVISION FOR ANNUAL EXAMS</p>	