

**Delhi Public School, Jammu**  
**Syllabus Bifurcation Month Wise**  
**Session (2025-26)**

**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.N o.	Month	Topic/Chapter
1.	April	<b>1. Introduction to Accounting</b> <b>2. Accounting Terms</b> <b>3. Accounting Standards and GAAP</b> <b>4. Accounting Equation</b> <b>5. Rules of Debit and Credit</b>  <u>Activity for the Month:</u> 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>
2.	May	<b>1. Journal &amp; Ledger</b> <b>2. Cash Book</b> <b>3. Subsidiary books</b> <b>4. Trial balance</b> <u>Activity for the Month:</u> a. Revision Sheet & Sample Papers. b. <i>Class Test on the topic for revision and assessment of topics learnt.</i>

5.	June/July	1. Project Work (Case study on the recording of Financial Transactions. 2. Bank reconciliation statement <i>Activity for the Month:</i> <i>a. Use of Kahoot Quiz to revise the topic and related concepts.</i>
6.	August	1. Depreciation 2. Rectifications of errors. <u>Activity for the Month:</u> a. Preparation of Power Point presentation on Fundamentals and other provisions of Partnership Act, 1932. <i>b. Assignment (2) for revision of the topic Dissolution.</i>
7.	September	1. Financial statement of sole trading without adjustments
8.	January	1. Financial statement of sole trading with adjustments
9.	February	1. Project Work

### **EXAFORMSYLLABUS SCHEDULE**

#### **CT -I**

**Unit-I: Theoretical Concepts of Accounting**

**Unit-II: Basic Terminology**

**Unit-III: Accounting Principles and Standards**

**Unit-IV: Accounting Equation**

#### **SYLLABUS FOR HALF- YEARLY EXAMS**

**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-VIII: Subsidiary Books**

#### **SYLLABUS FOR FA-II**

**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-VIII: Subsidiary Books**

**Unit-IX: Ledger Posting**

**Unit-X: Trial Balance**

**Unit-XI: Bank reconciliation statement**

#### **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-VIII: Subsidiary Books**

**Unit-IX: Ledger Posting**

**Unit-X: Trial Balance**

**Unit-XI: Bank reconciliation statement**

**Unit-XII: Depreciation**

**Unit-XIII: Rectifications of errors.**

**Unit-XIV: Financial statement of sole trading with/without adjustments**

**Subject Coordinator**