

N.C JINDAL PUBLIC SCHOOL, PUNJABI BAGH, NEW DELHI

ANNUAL CURRICULUM (2025-2026)

Prepared by: MRS. GURPREET KAUR

DESIGNATION : PGT COMMERCE

CLASS 11th

SUBJECT:

Accountancy

Double entry book keeping

UNITS

Chapter Topic

TERM

START DATE

END DATE

NO. OF PERIODS

Theoretical Framework

Accounting: concept, meaning as the sources of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.

PT 1, AE HY

01-07-2025

03-07-2025

3

Basic accounting terms: business transaction, account, capital, drawings, liability (Non - current and current); asset (Non - current; tangible and intangible assets and current assets), receipts (capital and revenue), expenditure (capital, revenue and deferred), expense, income, profits, gains and losses, purchases, purchases returns, sales, sales returns, stock, trade receivables (debtors and bills receivable), trade payables (creditors and bills payable), goods, cost, vouchers, discount - trade and cash.

PT 1, AE HY

04-07-2025

08-07-2025

4

Accounting Process

Introduction of Accounting equation:

PT 1, AE HY

09-07-2025

11-07-2025

3

Numerical of Accounting Equation

PT 1, AE HY

14-07-2025

19-07-2025

5

Theoretical Framework

Fundamental accounting assumptions: GAAP going concern, consistency, and accrual, Money measurement, Cost concept, dual concept, revenue recognition, Match concept, Full disclosure, Convertism, Materiality and objectivity

HY, AE

21-07-2025

28-07-2025

5

	Recording Of Transactions	Revision for PT I		29-07-25	31-07-25	3
		Bases of accounting - cash basis and accrual basis.	HY, AE	01-08-25	05-08-25	4
		Accounting Standards : Applicability in IndAS: GST : characteristics and advantage.	HY, AE	06-08-25	08-08-25	3
		Rules of debit and credit: for assets, liabilities, capital, revenue and expenses.voucher and transaction : source document and voucher	HY, AE	11-08-25	14-08-25	4
		Journal recording	HY, AE	18-08-25	21-08-25	4
		Ledger - format, posting from journal, cash book	HY, AE	22-08-25	28-08-25	5
		Cash Book: Simple And cash book with bank column and Petty Cash Book	HY, AE	29-08-25	05-09-25	6
		REVISION FOR HALF YEARLY EXAMINATION		06-09-25	11-09-25	5
		Trial balance: objectives and preparation	PT II,AE	29-09-25	03-10-25	2
		numericals of Trial balance ;Other books: purchases book, sales book,	PT II,AE	04-10-25	09-10-25	3
		other books and journal proper.	PT II,AE	13-10-25	17-10-25	5
		Bank reconciliation statement- need and preparation. (THEORY)	PT II,AE	24-10-25	27-10-25	
		numericals of BRS	PT II,AE	29-10-25	04-11-25	5

		REVISION FOR PERIODIC TEST II		06-11-25	10-11-25	3
		Depreciation; Meaning, Features, needs, causes and factors and others methods. methods of computation of depreciation: concept need and factors affecting straight line method,	AE	11-11-25	19-11-25	8
		written down value Accounting treatment of depreciation: by charging to asset account. Creating provision for depreciation/accumulated depreciation accounts.	AE	20-11-25	28-11-25	7
		Errors -classification -errors of omission .commission, Principle and compensating their effects on trial balance.Numericals and	AE	01-12-25	05-12-25	5
		preparation of Suspence Accounts	AE	06-12-25	11-12-25	5
		Provisions and reserves: concept, objectives and difference between provisions and reserves; types of reserves- revenue reserve, capital reserve, general reserve and specific reserve.	AE	12-12-25	20-12-25	6
	Financial Statements of Sole Proprietorship	Financial statement : Objective and Importance, revenue and capital expenditure . deferred Revenue expenditure ,opening journal entry . trading and profit and loss accounts. Gross profit , operating profit and net profit ,Preparation balance sheet and its needs	AE	22-12-25	26-12-25	4
		grouping and marshalling of assets and liabilities Adjustments in preparation of financial statements : with respect to closing stock, outstanding expenses	AE	29-12-25	31-12-25	3

		prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors.	AE	16-01-26	21-01-26	5
		manager's commission, abnormal loss, goods taken for personal use and goods distributed as free samples.	AE	22-01-26	27-01-26	3
		PROJECT WORK	AE	28-01-26	30-01-26	3
		INCOMPLETE RECORDS	AE			
		Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	AE	02-02-26	07-02-26	6
		REVISION FOR FINAL EXAMINATION		09-02-26	20-02-26	10
	SUBJECT CORDINATOR : MR. SUDHIR GUPTA : SIGN _____					
SUBJECT TEACHER : Mrs. GURPREET KAUR : SIGN _____						
SUBJECT TEACHER : Ms. POORNIMA TOMAR :SIGN _____						

N.C JINDAL PUBLIC SCHOOL, NEW DELHI

SUMMARY :2025-26

Class :	XI	Subject :Accountancy	
S.no	PT I (2025)	Chapter/Topic	Max. Marks
1		Introduction to Accounting (Ch1)	11
2		Theory Base of Accounting (Ch2)	
3		Recording of Transactions (Accounting Equation)	9
		TOTAL	20
S.no	HLI (2025)	Chapter/Topic	Max. Marks
1		Introduction to Accounting	10
2		Theory Base of Accounting	15
3		Recording of Transactions	55
		Project Work	20
		Total	100
S.no	PT II(2025)	Chapter/Topic	Max. Marks
1		Bank Reconciliation Statement	10
2		Trial balance and Other books:	10
		Total	20
Sl.No.	AE (2026)	UNITS/Topic	Max. Marks
1		Theoretical Framework	12
2		Accounting Process	44
3		Financial Statements of sole Proprietorship from complete and Incomplete Records	24
		Project Work	20
		Total	100

Sub Co-ordinator: Mr. Sudhir Gupta

Sign:.....

Subject Teachers: Mrs. Gurpreet Kaur

Sign:.....

Subject Teachers: Ms. Poornima Tomar

Sign:.....