

**KOTHARI INTERNATIONAL SCHOOL, NOIDA**  
**GRADE: 11 SUBJECT – ACCOUNTANCY SESSION: 2020-21**

1<sup>ST</sup> TERM SYLLABUS COMPLETION – 31<sup>ST</sup> AUGUST 2020  
 FULL SYLLABUS COMPLETION – 31<sup>ST</sup> DECEMBER, 2020  
 REVISION – 1<sup>ST</sup> JAN - 31<sup>ST</sup> JAN 2021

**TEXT BOOK: DOUBLE ENTRY SYSTEM OF BOOK-KEEPING - T.S.GREWAL**

<b>MONTH</b>	<b>TOPICS</b>	<b>CONTENT</b>
<b>APRIL</b>	<ul style="list-style-type: none"> <li>• Introduction to Accounting</li> <li>• Theory Base of Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting-Meaning, Objectives, Accounting as Source of Information.</li> <li>• Qualitative characteristics of accounting Information</li> <li>• Basic Accounting Terms</li> <li>• Accounting Principles-Meaning and Nature</li> <li>• Accounting Concepts</li> <li>• Accounting Standards</li> <li>• Process of Accounting</li> <li>• Bases of Accounting</li> </ul>
<b>JUNE</b>	<ul style="list-style-type: none"> <li>• Recording of Business Transactions</li> </ul>	<ul style="list-style-type: none"> <li>• Voucher and Transaction (rule of debit and credit)</li> <li>• Recording of Transactions (journal and ledger)</li> </ul>
<b>JULY</b>	<ul style="list-style-type: none"> <li>• Trial Balance and Rectification of Errors</li> <li>• Depreciation, Provisions and Reserves</li> </ul>	<ul style="list-style-type: none"> <li>• Bank Reconciliation Statement</li> <li>• Trial balance-Meaning, Objectives and Preparation</li> <li>• Errors-Types of Errors</li> <li>• Detection and Rectification of Errors (One side and Two sided); Use of Suspense Account.</li> <li>• Depreciation-Meaning and Need for Charging Depreciation, Factors affecting Depreciation, Methods of Depreciation- Straight line method ,Written Down Value Method.</li> </ul>

<b>AUGUST</b>	<ul style="list-style-type: none"> <li>Accounting for Bills of Exchange</li> </ul>	<ul style="list-style-type: none"> <li>Bills of exchange and Promissory Note-Definition, Features, Parties, Specimen and Distinction.</li> <li>Important Terms-Terms of Bill, Days of Grace, Date of Maturity, Bill at Sight, Negotiation, Endorsement, Discounting of Bill, Dishonour, Accounting Treatment of Trade Bills</li> </ul>
<b>SEPTEMBER</b>	<b>Revision</b>	<b>HALF YEARLY EXAMINATION</b>
<b>OCTOBER</b>	<ul style="list-style-type: none"> <li>Financial Statements – with Adjustments</li> </ul>	<ul style="list-style-type: none"> <li>Financial Statement</li> <li>Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure</li> <li>Trading and Profit and Loss Account-Gross Profit, Operating Profit and Net Profit</li> <li>Balance Sheet</li> <li>Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Proprietorship.</li> <li>Adjustment in Preparation of Financial Statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation and bad debts, provision for discount on debtors, managers commission.</li> </ul>
<b>NOVEMBER</b>	<ul style="list-style-type: none"> <li>Accounts from Incomplete Records</li> </ul>	Incomplete records- meaning, uses and limitations.
<b>DECEMBER</b>	<ul style="list-style-type: none"> <li>Computers in Accounting</li> <li>Accounting and Database System</li> </ul>	<ul style="list-style-type: none"> <li>Introduction to computer and Accounting Information System (AIS)</li> <li>Concept of Entity and Relationship</li> </ul>
<b>JANUARY</b>	<ul style="list-style-type: none"> <li>REVISION FOR ANNUAL EXAMINATION</li> </ul>	<p>Strategies for Revision:</p> <ul style="list-style-type: none"> <li>Students will be asked to focus on NOTE MAKING and NOTE TAKING practice</li> <li>Revisiting the areas of common difficulty of the students.</li> <li>Catering to the individual need of the student.</li> <li>Methodology of Peer Tutoring for Recapitulation of a few topics.</li> <li>Class Assessments.</li> <li>Worksheets</li> </ul>

- Project will be Completed in the months of June and January**