

std : XI
sub : Accountancy

Date	Topics	Contents
June	Introduction of Accounting	Meaning- definition objectives of book- keeping-progress of accounting- advantage of book- keeping.
June	Introduction of Accounting	Book- keeping & Accounting- users of Accounting information- branches of Accounting- various terms of Accounting.
July	Double entry system	Meaning- definition approaches- advantages- types of accounts- personal, real, nominal, golden rules of accounting.
July	Conceptual frame work of accounting	Basic assumption- concepts of accounting principles of accounting, accounting standards.
July	Journal	Objectives- source document- cash memo invoice- receipt accounting equation.
July	Journal	Steps in journal for mate- journalizing passing journal entries from source documents.
August	ledger	Definition- utilities- posting- balancing of ledger from journal.

August	Subsidiary books	Meaning- advantages- purchase book- sales book- purchase return- bills of exchange- journal proper- closing entries-opening entries
September	Quarterly exam	Quarterly exam
October	Cash book	Features- merits- demerits- single column cash book- double column cash book – triple column cash book-
October	Petty cash book	Meaning- imprest-system advantages- preparation of petty cash book.
October	Capital and revenue expenses	Capital expenditure revenue expenditure deferred revenue expenditure.
November	Accounting procedure revision	Preparation of accounting equation.
November	Revision	Revision.
December	Exam	Holidays.
January	Capital and revenue transactions	Capital expenditure- revenue expenditure- deferred expenditure.
January	Final account	Preparation of trading- profit- and loss account and balance sheet

February	Revision	Revision.
February	Revision	Model exam.