

THE WISDOM GLOBAL SCHOOL

SYLLABUS BIFURCATION

GRADE 11

SUBJECT:- ACCOUNTANCY

NAME OF BOOKS: DK GOEL (ARYA PUBLICATIONS)

YEAR 2023-24

NAME OF THE TEACHER:- MR. MOHIT ARORA

S.NO	BOOK NAME	MONTH	CHAPTER NUMBER	CHAPTER NAME	SUB-TOPICS	NO. OF DAYS REQUIRED	ACTIVITY/PROPS	SMART BOARD(PPT /VIDEO)	CHARTS
1	DK GOEL (ARYA PUBLICATIONS)	JULY	1	MEANING & OBJECTIVES OF ACCOUNTING	ACCOUNTING- CONCEPT, OBJECTIVES, ADVANTAGES AND LIMITATIONS,	1	NO	PPT	NO
					TYPES OF ACCOUNTING INFORMATION; USERS OF ACCOUNTING INFORMATION AND THEIR NEEDS	1	NO	PPT	NO
					QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION.	1	NO	PPT	NO
					ROLE OF ACCOUNTING IN BUSINESS.	1	NO	PPT	NO
2	DK GOEL (ARYA PUBLICATIONS)	JULY	2	BASIC ACCOUNTING TERMS	BASIC ACCOUNTING TERMS- BUSINESS TRANSACTION, CAPITAL, DRAWINGS. LIABILITIES (NON-CURRENT AND CURRENT). ASSETS (NON-CURRENT, CURRENT);	1	NO	PPT	NO
					FIXED ASSETS (TANGIBLE AND INTANGIBLE), EXPENDITURE (CAPITAL AND REVENUE), EXPENSE, INCOME, PROFIT, GAIN, LOSS,	1	NO	PPT	NO
					PURCHASE, SALES, GOODS, STOCK, DEBTOR, CREDITOR, VOUCHER, DISCOUNT (TRADE DISCOUNT AND CASH DISCOUNT)	1	NO	PPT	NO
3	DK GOEL (ARYA PUBLICATIONS)	JULY	3	ACCOUNTING PRINCIPLES	FUNDAMENTAL ACCOUNTING ASSUMPTIONS: GAAP: CONCEPT BUSINESS ENTITY, MONEY MEASUREMENT, GOING CONCERN,	2	NO	PPT	NO
					ACCOUNTING PERIOD, COST CONCEPT, DUAL ASPECT, REVENUE RECOGNITION, MATCHING,	2	NO	PPT	NO
					FULL DISCLOSURE, CONSISTENCY, CONSERVATISM, MATERIALITY AND OBJECTIVITY	2	NO	PPT	NO

4	DK GOEL (ARYA PUBLICATIONS)	JULY	4	PROCESS AND BASIS OF ACCOUNTING	CASH BASIS AND ACCRUAL BASIS OF ACCOUNTING	2	NO	PPT	NO
5	DK GOEL (ARYA PUBLICATIONS)	JULY	5	ACCOUNTING STANDARDS	APPLICABILITY IN INDAS , NEED FOR ACCOUNTING STANDARDS	1	NO	PPT	NO
					NATURE OF ACCOUNTING STANDARDS,	1	NO	PPT	NO
					BENEFITS OF ACCOUNTING STANDARDS,	1	NO	PPT	NO
					UTILITY OF ACCOUNTING STANDARDS	1	NO	PPT	NO
6	DK GOEL (ARYA PUBLICATIONS)	JULY	6	ACCOUNTING EQUATIONS	MEANING OF ACCOUNTING EQUATION,	1	NO	PPT	NO
					EFFECT OF TRANSACTIONS ON ACCOUNTING EQUATION	1	NO	PPT	NO
					RULES OF DEBIT & CREDIT,	1	NO	PPT	NO
					NUMERICAL QUESTIONS	4	NO	PPT	NO
7	DK GOEL (ARYA PUBLICATIONS)	AUGUST	7	DOUBLE ENTRY SYSTEM	DOUBLE ENTRY SYSTEM,	1	NO	PPT	NO
					CLASSIFICATION OF ACCOUNTS - PERSONAL, REAL & NOMINAL	1	NO	PPT	NO
8	DK GOEL (ARYA PUBLICATIONS)	AUGUST	8	ORIGIN OF TRANSACTIONS: SOURCE DOCUMENTS OF ACCOUNTANCY	VOUCHER AND TRANSACTIONS:	2	YES	PPT	NO
					SOURCE DOCUMENTS AND VOUCHERS	2	YES	PPT	NO
					PREPARATION OF VOUCHERS	2	YES	PPT	NO
9	DK GOEL (ARYA PUBLICATIONS)	AUGUST	9	BOOKS OF ORIGINAL ENTRY - JOURNAL	MEANING & NATURE OF JOURNAL	1	NO	PPT	NO
					FORMAT OF JOURNAL, STEPS IN JOURNALISING	1	NO	PPT	NO
					RULES OF JOURNALISING	1	NO	PPT	NO
					SIMPLE & COMPOUND JOURNAL ENTRY	3	NO	PPT	NO
					NUMERICAL QUESTIONS	4	NO	PPT	NO
10	DK GOEL (ARYA PUBLICATIONS)	AUGUST	10	ACCOUNTING FOR GOODS & SERVICE TAX (GST)	GOODS AND SERVICES TAX (GST): CHARACTERISTICS AND OBJECTIVE	1	NO	PPT	NO
					TYPES OF TAXES UNDER GST	1	NO	PPT	NO
					ACCOUNTING PROCEDURE	2	NO	PPT	NO
MID TERM ASSESSMENT									
11	DK GOEL (ARYA PUBLICATIONS)	SEPTEMBER	11	BOOKS OF ORIGINAL ENTRY - CASH BOOK	TYPES OF CASH BOOK	2	YES	PPT	NO
					RECORDING OF ENTRIES IN CASH BOOK	2	YES	PPT	NO
					NUMERICAL QUESTION	2	YES	PPT	NO
12	DK GOEL (ARYA PUBLICATIONS)	SEPTEMBER	12	BOOKS OF ORIGINAL ENTRY - SPECIAL PURPOSE SUBSIDIARY BOOKS	PURCHASE BOOK,	1	NO	PPT	NO
					SALES BOOK	1	NO	PPT	NO
					PURCHASE RETURN BOOK,	1	NO	PPT	NO
					SALES RETURN BOOK	1	NO	PPT	NO
					JOURNAL PROPER	2	NO	PPT	NO
13	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	13	LEDGER	LEDGER: FORMAT,	1	NO	PPT	NO
					POSTING FROM JOURNAL AND SUBSIDIARY BOOKS,	1	NO	PPT	NO

	PUBLICATIONS)				BALANCING OF ACCOUNTS	2	NO	PPT	NO
14	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	14	TRIAL BALANCE & ERRORS	TRIAL BALANCE: OBJECTIVES AND PREPARATION (SCOPE: TRIAL BALANCE WITH BALANCE METHOD ONLY)	2	NO	PPT	15
					NUMERICAL QUESTIONS	2	NO	PPT	15
15	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	20	FINANCIAL STATEMENTS	MEANING, OBJECTIVES AND IMPORTANCE; TRADING AND PROFIT AND LOSS ACCOUNT: GROSS PROFIT, OPERATING PROFIT AND NET PROFIT. PREPARATION	2	YES	PPT	NO
					BALANCE SHEET: NEED, GROUPING AND MARSHALLING OF ASSETS AND LIABILITIES. PREPARATION	2	YES	PPT	NO
					NUMERICAL QUESTIONS	3	YES	PPT	NO
16	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	21	FINANCIAL STATEMENTS -WITH ADJUSTMENTS	ADJUSTMENTS IN PREPARATION OF FINANCIAL STATEMENTS WITH RESPECT TO CLOSING STOCK, OUTSTANDING EXPENSES, PREPAID EXPENSES, ACCRUED INCOME, INCOME RECEIVED IN ADVANCE, DEPRECIATION, BAD DEBTS, PROVISION FOR DOUBTFUL DEBTS, PROVISION FOR DISCOUNT ON DEBTORS	3	NO	PPT	NO
17	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	21	FINANCIAL STATEMENTS -WITH ADJUSTMENTS	ABNORMAL LOSS, GOODS TAKEN FOR PERSONAL USE/STAFF WELFARE, INTEREST ON CAPITAL AND MANAGERS COMMISSION. PREPARATION OF TRADING AND PROFIT AND LOSS ACCOUNT AND BALANCE SHEET OF A SOLE PROPRIETORSHIP WITH ADJUSTMENTS, NUMERICAL QUESTIONS	3	NO	PPT	NO
						6	NO	PPT	NO
18	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	22	ACCOUNTS FROM INCOMPLETE RECORDS	FEATURES, REASONS AND LIMITATIONS. ASCERTAINMENT OF PROFIT/LOSS BY	2	NO	PPT	NO
19	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	22	ACCOUNTS FROM INCOMPLETE RECORDS	STATEMENT OF AFFAIRS METHOD	3	NO	PPT	NO
					NUMERICAL QUESTIONS	4	NO	PPT	NO
20	DK GOEL (ARYA	NOVEMBER	15	BANK RECONCILIATION STATEMENT	NEED & PREPARATION OF BRS, CAUSES OF DIFFERENCES IN THE CASH BOOK & PASS BOOK BALANCE	3	NO	PPT	NO

	PUBLICATIONS)				METHODS OF PREPARING BRS, NUMERICAL QUESTIONS	4	NO	PPT	NO
21	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	16	DEPRECIATION	DEPRECIATION: CONCEPT, FEATURES, CAUSES, FACTORS OTHER SIMILAR TERMS: DEPLETION AND AMORTISATION	1	NO	PPT	NO
					METHODS OF DEPRECIATION: &I. STRAIGHT LINE METHOD (SLM)	2	NO	PPT	NO
					II. WRITTEN DOWN VALUE METHOD (WDV)	2	NO	PPT	NO
22	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	16	DEPRECIATION	DIFFERENCE BETWEEN SLM AND WDV; ADVANTAGES OF SLM AND WDV & ACCOUNTING TREATMENT OF DEPRECIATION &I. CHARGING TO ASSET ACCOUNT &I . CREATING PROVISION FOR DEPRECIATION/ACCUMULATED DEPRECIATION ACCOUNT &	1	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
23	DK GOEL (ARYA PUBLICATIONS)	DECEMBER	18	RECTIFICATION OF ERRORS	ERRORS WHICH AFFECT THE TRIAL BALANCE	2	NO	PPT	NO
					ERRORS WHICH DO NOT AFFECT THE TRIAL BALANCE	2	NO	PPT	NO
					SUSPENSE ACCOUNT & NUMERICALS	3	NO	PPT	NO
24	DK GOEL (ARYA PUBLICATIONS)	DECEMBER	17	PROVISION & RESERVES	MEANING & IMPORTANCE, TYPES OF RESERVES	1	NO	PPT	NO
25	DK GOEL (ARYA PUBLICATIONS)	DECEMBER	19	CAPITAL & REVENUE	CLASSIFICATION OF EXPENDITURE & CLASSIFICATION OF RECEIPTS	1	NO	PPT	NO
26	DK GOEL (ARYA PUBLICATIONS)	JANUARY & FEBRUARY	REVISION			11	NO	NO	NO
FINAL ASSESSMENT									