



साप्ताहिक विच्छेदित पाठ्यक्रम

मई 2024-मार्च 2025

कक्षा-11

वाणिज्य संकाय

एकीकृत
शैक्षणिक कैलेंडर
2024 के साथ
समन्वित



सम्बंधित दस्तावेज एवं शैक्षणिक सामग्री
के लिए QR कोड को SCAN करें।



झारखण्ड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद्, राँची
Jharkhand Council of Educational Research and Training, Ranchi

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Accounts

Month	Unit	Details Part-A Financial Accounting-I
May (17 days) & June (16 days)	Unit-1: Theoretical Frame Work	- Accounting-concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. - Basic Accounting Terms: Entity, Business transaction, Capital, Drawings, Liabilities, (Non – current and Current), Assets (Non – Current and Current), Expenditure (capital and revenue), Expenses, Revenue, Income, Profit, Gain Loss, Purchase, sales, Goods, Stock, Debtors, Creditors, Voucher, Discount (Trade discount and Cash discount)
	Introduction to Accounting	
July (25 days)	Theory Base of Accounting	- Fundamental accounting assumptions: GAAP: Concept - Basic accounting concept - System of Accounting, Basis of Accounting: cash basis and accrual basis - Accounting Standards: Applicability of AS and Ind AS - Goods and Services Tax (GST) : Characteristics and Advantages.
	Unit-2: Accounting Process	Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit.
	Recording of Transactions-I	Recording of Transactions: Books of Original Entry- Journals
August (24 days)	Recording of Transactions-II	Special Purpose books: - Cash Book: Simple, cash book with bank column and petty cash book - Purchases book - Sales book - Purchases return book - Sales return book - Journal proper Note: Including trade discount, freight and cartage expenses for simple GST calculation. - Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts.
September (20 days)	Bank Reconciliation Statement	Need and preparation, Bank Reconciliation Statement
	Depreciation, Provisions and Reserves	- Depreciation: Meaning, Features, Need, Causes, factors - Other similar terms: Depletion and Amortization - Methods of Depreciation: - Straight Line Method (SLM) - Written Down Value Method (WDV) Note: Excluding change of method
October (21 days)	Depreciation, Provisions and Reserves	- Difference between SLM and WDV - Advantages of SLM and WDV - Method of recoding depreciation - Charging to asset account - Creating provision for depreciation/accumulated depreciation account - Treatment of disposal of asset - Provisions, Reserves, Difference between Provisions and Reserves. - Types of Reserves - Difference between capital and revenue reserve
	Trial balance and Rectification of Errors	- Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only) Errors: classification – errors of omission, commission, principles and compensating; their effect on Trial Balance, Detection and rectification of errors; - Errors which do not affect trial balance - Errors which affect trial balance - Preparation of suspense account.
Unit-3: Financial Statement of sole proprietorship Part B: Financial Accounting – II		

Accounts

Month	Unit	Details Part-A Financial Accounting-I
November (21 days)	Financial Statement-I	Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry.Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, group in gand marshaling of assets and liabilities. Preparation.
	Financial Statement-II	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, Abnormal loss, goods taken for personal use / staff welfare, interest on capital and managers commission.
December (19 days)	Financial Statement-II	Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.
January (20 days) February (20 days) March (21 days) till board examination	Revision & Test	
Total Working Days - 224 Days (Tentative)		