

**WEEKLY SPLIT-UP SYLLABUS- 2023-24****CLASS - 11****SUBJECT - ACCOUNTS**

Month	Week	Name of Chapter	Subtopic of Chapter	Period	Learning Outcomes
June	1st, 2nd and 3rd	PART A: FINANCIAL ACCOUNTING - I  Unit-1: Introduction to Accounting	<ul style="list-style-type: none"><li>Accounting- concept and meaning, objectives, advantages and limitations, Accounting as a source of Information ; Internal and External users of Accounting information and their needs.</li><li>Qualitative Characteristics of Accounting Information.</li><li>Basic Accounting Terms</li></ul>	14	<ul style="list-style-type: none"><li>After going through this Unit the students will be able to:<ul style="list-style-type: none"><li>Develop the skill to explain the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment.</li><li>Develop the understanding and skill to make differentiate between Book Keeping and Accounting .</li><li>Develop the skill to explain the need of Accounting in day to day Economic life .</li><li>identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.</li><li>Develop the skill to explain the various terms used in accounting and differentiate between different related terms.</li><li>Capable to describe qualitative characteristics of Accounting information .</li></ul></li></ul>

	4th and 5th	Unit-2:Theory Base of Accounting	<ul style="list-style-type: none"> <li>● Accounting of Principals - Meaning and Nature.</li> <li>● Accounting Concepts</li> <li>● Accounting Standards</li> <li>● Process of Accounting of Business Transactions to preparation of Trial Balance</li> <li>● Bases of Accounting</li> </ul>	11	<ul style="list-style-type: none"> <li>● Develop the skill and identify the need for Accounting Principals and Concepts.</li> <li>● Get the knowledge and capable to describe basic Accounting Concepts.</li> <li>● Describe the meaning of Fundamentalstate accounting assumptions and their relevance in accounting and capable to applied during the accounting process.</li> <li>● Develop the knowledge and list of accounting standards .</li> <li>● Develop understanding and describe the basis of Accounting .</li> <li>● Develop their Skill to use of accrual basis as a more important basis .</li> </ul>
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<p>July</p> <p>1st</p> <p>1st &amp; 2nd</p> <p>3rd &amp; 4th</p> <p>1st</p> <p>August</p> <p>2nd</p>		<p>unit -3:Recording of Business Transactions</p>	<ul style="list-style-type: none"> <li>● Vouchers and Transaction - Origin of Transactions - Source documents and vouchers</li> <li>● Accounting Equation</li> <li>● Recording of Transaction</li> <li>● Subsidiary Book</li> <li>● Bank Reconciliation Statement</li> </ul>	<p>23</p> <p>9</p>	<ul style="list-style-type: none"> <li>● Develop the concept of transactions and source documents.</li> <li>● Create knowledge and capable to explain the effect of transactions through Accounting Equation .</li> <li>● Explain the effect of transaction in the Assets , Liabilities , Capital , Revenue and Expenses .</li> <li>● Develop the understanding to record Transactions using rule of Debit and Credit and Capable to Explain of Double Entry System.</li> <li>● Explain the Concept of book of original entry and skill of calculating GST.</li> <li>● Explain the concept of Ledger and posting of Journal Entries to the Ledger Accounts .</li> <li>● Explain the purpose and skill of preparing different type of cash book and other special purpose book according to nature of transaction.</li> <li>● Explain and develop the concept of the need of Bank Reconciliation Statement and how to detect the causes of difference between Pass Book and Cash Book.</li> </ul>
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September	3rd 4th & 5th	Unit-4: Trial Balance and Rectification of Errors	<ul style="list-style-type: none"> <li>• Trial Balance - Meaning , Objectives and Preparation</li> <li>• Errors - Types of Errors</li> <li>• Rectification of Errors</li> </ul>	15	<ul style="list-style-type: none"> <li>• State the need and objectives of Trial Balance and develop the skill of preparing Trial Balance .</li> <li>• Develop the understanding of different type of errors and their effect on Trial Balance .</li> <li>• Develop the skill of identification and location of errors and their rectification .</li> <li>• Develop the concept of creating Suspense Account and Rectify the errors through Suspense Account</li> </ul>
October	1st 2nd & 3rd 4th	Unit-5: Depreciation, provision and Reserves	<ul style="list-style-type: none"> <li>• Depreciation - Meaning and Need , Factors affecting Depreciation</li> <li>• Methods of Depreciation - Straight Line Method and Written Down Value Method (Excluding Change in Method)</li> <li>• Methods of Recording Depreciation</li> <li>• Provisions and Reserves</li> </ul>	20	<ul style="list-style-type: none"> <li>• Develop the concept of necessity of providing Depreciation .</li> <li>• Explain and develop concept of difference among Depreciation, Amortisation, Depletion and Fluctuation.</li> <li>• Develop the skill and explain computation of Depreciation using Straight Line Method and Written Down Value Method .</li> <li>• Understand the concept of Recording of Depreciation directly to Fixed Assets or by creating Provision for Depreciation Account .</li> <li>• Explain the necessity and Meaning of creating Provision and Reserves.</li> <li>• Develop the concept of difference between Provision and Reserves and their types .</li> </ul>

November	1st to 4th	Unit-6:Accounting for Bills of Exchange Transactions	<ul style="list-style-type: none"> <li>• Bills of Exchange and Promissory Notes - Definition and Difference</li> <li>• Important Terms of Bills of Exchange</li> <li>• Accounting Treatment of Bills of Exchange</li> </ul>	19	<ul style="list-style-type: none"> <li>• Develop the concept and capable to explain bills of exchange and Promissory Note and state their difference .</li> <li>• State the need of Bill of Exchange and its uses.</li> <li>• Develop the concept and meaning of different terms involves in Bill of Exchange .</li> <li>• Develop the concept of Accounting Treatment of relating with discounting the bill , endorsement of the bill , dishonour , retirement and renewal of bill .</li> <li>• Explain the meaning and use of Accommodation Bill.</li> </ul>
December	1st to 4th	Part B: Financial Accounting -II	<ul style="list-style-type: none"> <li>• Financial Statements without Adjustments</li> </ul>	42	<ul style="list-style-type: none"> <li>• develop the concept and meaning of financial statements.</li> <li>• purpose of preparing financial statements.</li> <li>• state the meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account.</li> <li>• explain the need for preparing balance sheet.</li> <li>• Describe the need for adjustments while preparing the financial statements.</li> </ul>
January	1st to 4th	Unit-7:Financial statements of Sole Proprietorship	<ul style="list-style-type: none"> <li>• Financial Statements with Adjustment</li> </ul>		<ul style="list-style-type: none"> <li>• develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions, abnormal loss etc.</li> <li>• develop the skill of preparation of trading and profit and loss account and balance sheet.</li> </ul>

February	1st & 2nd	Unit-8:Computers in Accounting	<ul style="list-style-type: none"> <li>● Introduction to Computer and AIS</li> <li>● Applications of Computers in Accounting</li> <li>● Comparison of Accounting Process in Manual and Computerised Accounting - Advantages and Limitations</li> <li>● Sourcing of Accounting System</li> </ul>	8	<ul style="list-style-type: none"> <li>● state the meaning of a computer, describe its components, capabilities and limitations.</li> <li>● Describe the automation of accounting process.</li> <li>● state the meaning of accounting information system.</li> <li>● appreciate the need for use of computers in accounting for preparing accounting reports.</li> </ul>
February	2nd	Unit-9:Accounting and Database System	<ul style="list-style-type: none"> <li>● Accounting and Database Management System</li> <li>● Concept of Entity and Relationship</li> </ul>	4	<ul style="list-style-type: none"> <li>● Define a computerised accounting system .</li> <li>● Develop the concept of difference between manual and computerised accounting system.</li> <li>● State the advantages and limitations of computerised accounting system .</li> </ul>