

## ACADEMIC PLANNER OF ACCOUNTANCY (2026-27)

### CLASS: XI

Month/ Working Days	Content	Learning Outcomes	Mode of Assessment	Homework/ Assignment	Teaching Pedagogy	Inter- disciplinary
April	<b>Ch-1 Introduction to Accounting &amp; Ch-2 Basic Accounting terms</b>	After going through this Unit, the students will be able to: <ul style="list-style-type: none"> <li>Describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment with varied types of business and non-business economic entities.</li> </ul>	<b>Oral Questioning During Class</b>	Make A Chart Of Accounting Concepts With Example	<b>Real –life exmaples (Shop/Business Transactions)</b>	<b>Maths: Basic calculation understanding</b>
<b>April 16-30 (13)</b>	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, Current); Expenditure (Capital and Revenue), Expense,	<ul style="list-style-type: none"> <li>Identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.</li> <li>Explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.</li> <li>Give examples of terms like business transaction, liabilities, assets, expenditure and purchases.</li> <li>Explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year.</li> <li>Differentiate among income, profits and gains.</li> </ul>	<b>Concept-Based Quiz</b>			<b>Business Studies: Nature of business &amp; transactions</b>

	Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)					
<b>May</b>						<b>Mathematics: Equations</b>
<b>May 1-7 (6)</b>	<p><b>Theory Base of Accounting • Fundamental accounting assumptions: GAAP:</b></p> <ul style="list-style-type: none"> <li>• Basic Accounting</li> </ul> <p>Concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity</p> <p><b>Basis of Accounting:</b> Cash basis and accrual basis</p>	<p><b>After going through this Unit, the students will be able to:</b></p> <ul style="list-style-type: none"> <li>• Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.</li> <li>• Explain the meaning, applicability, objectives, advantages and limitations of accounting standards.</li> <li>• Appreciate that various accounting standards developed nationally and globally are in practice for bringing parity in the accounting treatment of different items.</li> <li>• Acknowledge the fact that recording of accounting transactions follows double entry system.</li> <li>• Explain the bases of recording accounting transaction and to appreciate that accrual basis is a better basis for depicting the correct financial position of an enterprise.</li> </ul>	<p><b>Oral Questioning During Class</b></p> <p><b>Concept-Based Quiz</b></p>	<b>Demonstration Method</b>	<b>Short notes on accounting concepts</b>	
<b>May</b>		After going through this Unit, the students will be able to:				<b>Mathematics: Equations</b>
<b>May 8-22 (11)</b>	<p><b>Voucher and Transactions:</b> Source documents and Vouchers, Preparation of Vouchers</p>	<ul style="list-style-type: none"> <li>• Explain the concept of accounting equation and appreciate that every transaction affects either both the sides of the equation or a positive effect on one item and a negative effect on</li> </ul>	<b>Oral Questioning During Class</b>	<b>Activity based learning-Voucher Making</b>	<b>Voucher Preparation</b>	

	<p><b>Accounting Equation Approach:</b> Meaning and Analysis, Rules of Debit and Credit.</p>	<p>another item on the same side of accounting equation. Explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.</p>	<p><b>Short Numerical Question</b></p>	<p><b>Numerical Practice</b></p>	<p><b>Accounting equation sums</b></p>	<p><b>Mathematics: Equations</b></p>
<p><b>July</b></p>						
<p><b>July 1-15 (12)</b></p>	<p>Recording of Transactions: Books of Original Entry- Journal</p>	<p><b>After going through this Unit, the students will be able to:</b>  Develop the understanding of recording of transactions in journal</p>	<p><b>Journal entry test</b></p>	<p><b>Practice –based learning</b></p>	<p><b>Journal entries practice</b></p>	<p><b>Mathematics: Format accuracy</b></p>
<p><b>July 16-31 (14)</b></p>	<p>ledger: Format, Posting from journal  Trial balance: objectives, meaning and preparation</p>	<p><b>After going through this Unit, the students will be able to:</b>  Appreciate that for ascertaining the position of individual accounts, the concerned accounts in the ledger and develop the skill of ledger posting.  state the need and objectives of preparing trial balance and develop the skill of preparing trial balance.</p>		<p>Peer learning  Step-by-step explanation  Blackboard practice</p>	<p>Ledger and trial balance questions</p>	<p><b>Mathematics: Balancing Accounts</b></p>

<p><b>Aug 1-15 (10)</b></p>	<p><b>Special Purpose book:</b> Cash Book: Simple, cash book with bank column and petty cashbook</p> <ul style="list-style-type: none"> <li>• Purchases book</li> <li>• Sales book</li> <li>• Purchases return book</li> <li>• Sales return book</li> <li>• Journal proper</li> </ul>	<p><b>After going through this Unit, the students will be able to:</b></p> <p>Explain the purpose of maintaining a Cash Book and develop the skill of preparing the format of different types of cash books and the method of recording cash transactions in Cash book.</p> <ul style="list-style-type: none"> <li>• Describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books.</li> </ul>	<p>Practical questions</p>	<p><b>Demonstration</b></p>	<p>Practice cash book and subsidiary books questions.</p>	<p><b>Banking Sector knowledge</b></p>
		<p><b>Drill &amp; practice</b></p>				
<p><b>Aug 16-31 (11)</b></p>	<p><b>Bank Reconciliation Statement:</b></p> <ul style="list-style-type: none"> <li>• Need and preparation, Bank Reconciliation Statement Depreciation, Provisions and Reserves</li> </ul>	<p>Appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared.</p> <ul style="list-style-type: none"> <li>• Develop understanding of preparing bank reconciliation statement.</li> </ul>		<p>Peer learning</p>		<p><b>Banking Sector knowledge</b></p>
<p><b>Sept</b></p>		<p><b>After going through this Unit, the students will be able to:</b></p>				<p><b>Mathematics: Calculations</b></p>
<p><b>Sept 1-15 (11)</b></p>	<ul style="list-style-type: none"> <li>• <b>Depreciation:</b> Meaning, Features, Need, Causes, factors</li> <li>• Other similar terms: Depletion and Amortisation</li> <li>• Methods of Depreciation: i. Straight Line Method (SLM) ii. Written Down Value Method (WDV)</li> </ul>	<p>Explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation.</p>	<p><b>Oral Questioning During Class</b></p>	<p><b>Formula based teaching</b></p>	<p>SLM &amp; WDV questions</p>	
				<p>Comparison method</p>		
<p><b>Sept 16-31</b></p>	<p><b>HALF -</b></p>					



Nov 1-15 (9)	<p>Expenditure; Deferred Revenue expenditure. Opening journal entry. Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation. 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. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.</p>			Project Method		<b>Economics: Financial Position</b>
		<p>After going through this Unit, the students will be able to: • state the meaning of financial statements the • purpose of preparing financial statements. • develop the skill of preparation of trading and profit and loss account and balance sheet. • state the meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account. • explain the need for preparing balance sheet. • understand the technique of grouping and marshalling of assets and liabilities. • appreciate that there may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements. • develop the understanding and skill to do adjustments for items and their presentation in</p>	<p><b>Oral Questioning During Class</b></p>			<b>Economics: Financial Position</b>
						<b>Mathematics: Calculations</b>
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		financial statements like depreciation, closing stock, provisions, abnormal I				
<b>Nov 16-30 (12)</b>	<p>Financial Statements 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, grouping and marshalling of assets and liabilities. Preparation. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in</p>	<p>After going through this Unit, the students will be able to: • state the meaning of financial statements the • purpose of preparing financial statements. • develop the skill of preparation of trading and profit and loss account and balance sheet. • state the meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account. • explain the need for preparing balance sheet. • understand the technique of grouping and marshalling of assets and liabilities. • appreciate that there</p>				<p><b>Mathematics: Calculations</b></p>

	<p>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. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.</p>	<p>may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements. • develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions, abnormal l</p>				
<p><b>DEC 1-15 (12)</b></p>	<p><b>Incomplete Records</b> Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)</p>	<p>After going through this Unit, the students will be able to: Explain Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs</p>	<p><b>Numerical Test</b></p>	<p><b>Discussion method</b></p>	<p><b>Statement of affairs problems</b></p>	<p><b>Mathematics: Calculations</b></p>
<p><b>DEC 16-31 (12)</b></p>	<p><b>REVISION WORK</b></p>					

**JAN  
16-31  
(12)**

**REVISION WORK**