

Annual & Weekly Syllabus Split-Up - 2026-27

Grade XI

Subject: Accountancy

S.No	Month	No. of Working Days	No. of Days	Topic	Sub Topic	Teaching Aids/Resources	Classroom teaching Video Link	Activities	Art Integrated project	Pedagogy Process/Teaching Strategy	Chapterwise Notes link	Assessment	
1	APRIL	25	Week 1	4									
			Week 2	6									
			Week 3	5									
			Week 4	6									
			Week 5	4									
2	JUNE	20	Week 1	0									
			Week 2	6	PERIODIC TEST 1 - June 10 to June 17 Part A: Financial Accounting-I (56 MARKS)Unit-1 Theoretical Framework [12 marks]CH1: Introduction to Accounting	Accounting- concept, meaning, as a source of information, objectives, advantages and limitations.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=Wl82FpxMSW4	Real life example, Group discussion,PPT, CASE STUDY	Prepare a chart on Accounting cycle	Begin with a real-life scenario to highlight the need for accounting in businesses.		Class test from Worksheet
			Week 3	6	CH1: Introduction to Accounting	Types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	PPT, FLOW CHART, CASE STUDY		Just in time, Use multimedia presentations, diagrams, and examples to explain the basic definition.		Class test from Worksheet
			Week 4	6	CH2: Basic Accounting Terms	Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings, Liabilities (Non Current and Current), Assets (Non Current, Current);	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	Video on basic terms		Flip Classroom: Ask students to list potential objectives of accounting and discuss them.		
			Week 5	2	CH2: Basic Accounting Terms	Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	PPT, CASE STUDY		Just in time, Explain the importance of standards in ensuring consistency and comparability. Discuss the role of standard-setting bodies.		Class test from Worksheet
3	JULY	27	Week 1	4	CH3: Theory Base of Accounting (Principles), Accounting Standards	Fundamental accounting assumptions: GAAP: Concept Basic Accounting Concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism,	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	https://commerceatease.com/accounting-principles-and-concepts/		Use case studies to compare IFRS and GAAP. - Flip Classroom Conduct a debate on the advantages and disadvantages of each		
			Week 2	6	CH3: Theory Base of Accounting (Principles), Accounting Standards	Materiality and Objectivity, Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	https://commerceatease.com/accounting-principles-and-concepts/		Facilitate a class discussion on the relevance of accounting theory in real-world scenarios.		Class test from Worksheet
			Week 3	6	CH4: Bases of Accounting	System of Accounting, Basis of Accounting: cash basis and accrual basis	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/HHprqZ6QWxg	PPT, FLOW CHART, CASE STUDY		Start with an engaging introduction to accounting theory, explaining its importance in the field of accounting.		
			Week 4	6	PRE-MID TERM July 20 to July 27 Unit-2 Accounting Process [44 MARKS] CH:5 Accounting Equation	Accounting Equation Approach: Meaning and Analysis	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video		Practical Questions, Real life example, Case study		Just in time. Brainstorming session: Discuss the importance of following principles for accurate financial reporting.		
			Week 5	5	CH:5 Accounting Equation	Accounting Equation Approach: Hands on experience with practical problems	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	11 Accountancy Ch	Practical Questions, Real life example, Case study		Flip Classroom. Explain how transactions impact each element of the equation.		Class test from Worksheet
4	AUGUST	24	Week 1	1	CH: 6 Accounting Procedures- Rules of Debit and Credit	Rules of Debit and Credit.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	11 Accountancy Ch	https://commerceatease.com/application-of-rules-of-debit-and-credit/		Just in time. Quizzes after each sub-topic. Class discussions and participation.		Class test from Worksheet
			Week 2	6	CH:7 Origin of transactions -Source documents and Preparations of Vouchers	Voucher and Transactions: Source documents and Vouchers	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	11 Accountancy Ch	Hands on experience with format of vouchers		Discuss basic accounting concepts like assets, liabilities, and equity.		Class test from Worksheet
			Week 3	5	CH: 8 Journal	Recording of Transactions: Books of Original Entry- Journal	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video		Practical questions. Format explanation with examples, Case study		Provide mnemonic devices to help students remember.		

			Week 4	6	CH: 8 Journal {contd.}	Recording of Transactions: Books of Original Entry- Journal Format, Posting from journal ,Balancing of accounts	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video		Practical questions.Format explantaion with examples		Just in time.Present case studies related to not-for-profit organizations.		Class test from Worksheet
			Week 5	5+1	CH: 9 Ledger [Posting from subsidiary Books]	Format, Posting from subsidiary books, Balancing of accounts	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video		Practical questions.Format explantaion with examples, Case study		Present case studies related to not-for-profit organizations.		
5	SEPTEMBER	23	Week 1	5	Term 1								
			Week 2	6									
			Week 3	5	CH: 9 Ledger [Posting from subsidiary Books] Contd...	Recording of Transactions: Secondary Book - Ledger	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/nqTb336D7FQ	Practice questions		Demonstrate the posting of entries.	https://drive.google.com/drive/folders/1kmmNaY19FaaA15TAVOu5xMycnzgrhh2C7usp-driye_link	Class test from Worksheet
			Week 4	5	CH: 10 Special Purpose Books I- Cash book	Cash Book (Single column, Double column, Petty Cash book)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/nqTb336D7FQ	Practical questions.Format explantaion with examples	Format of Cash books	Explain the concept of timing differences and errors leading to differences in the bank balance and cash book balance.		
			Week 5	3	CH: 11 Special Purpose Books II- other Books	Purchases book, Sales book, Purchases return book Sales return book, Journal proper.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/nqTb336D7FQ	Practical questions.Format explantaion with examples	Format of Purchase, sales, purchase return, sales return, Journal proper	Demonstrate preparing different subsidiary books with the help of video.		Class test from Worksheet
6	OCTOBER	25	Week 1	2	CH:12 Accounting for Goods and services Tax (GST)	Goods and Services Tax (GST)Characteristics and Advantages.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=xt5XRacjA9U	Real life example, .PPT	Chart on GST	Explain and discuss GST with the help of video.		Class test from Worksheet
			Week 2	6	CH: 13 Bank Reconciliation statement	Need and preparation of Bank Reconciliation Statement	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Real life example, .PPT	Format of Bank reconciliation	Present the theoretical aspects of BRS, including its purpose and importance in financial management.		
			Week 3	6	CH: 13 Bank Reconciliation statement CONTD...	Practical problems on Bank Reconciliation Statement	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Practice questions	Format of Bank reconciliation	Provide examples of bank transactions and guide students through the process of preparing a Bank Reconciliation Statement.		Class test from Worksheet
			Week 4	5	CH: 14 Trial Balance	Trial balance: objectives, meaning	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Practical questions.Format explantaion with examples	Format of Trial Balance	Recap the concept of a trial balance from earlier chapters.		
			Week 5	5	CH: 14 Trial Balance {contd.}	Trial balance: Preparation (Scope: Trial balance with balance method only)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Practical questions.Format explantaion with examples	Format of Trial Balance	Demonstrate and flip class room activity to prepare trial balance.		Class test from Worksheet
7	NOVEMBER	12	Week 1	0	Diwali Vacation								
			Week 2	0									
			Week 3	0	PERIODIC TEST - 2 - CH: 15 Depreciation	Depreciation: Meaning, Features, Need, Causes, factors, Other similar terms: Depletion and Amortisation, Methods of Depreciation: i. Straight Line Method (SLM)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=CUJvU9dqe-s	Practical questions.Format explantaion with examples	Format and preparation of Asset and Depreciation Account	Introduce various methods of calculating depreciation (straight-line, reducing balance, etc.).		
			Week 4	6	PERIODIC TEST - 2 CH: 15 Depreciation Contd.....	Methods of Depreciation: ii. Written Down Value Method (WDV)	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=CUJvU9dqe-s	Practical questions.Format explantaion with examples	Format and preparation of Asset and Depreciation Account	Flip Classroom. Emphasize the role of BRS in detecting errors and ensuring financial accuracy.		Class test from Worksheet
			Week 5	5+1	CH:16 Provision and Reserves	Provisions, Reserves, Difference between Provisions and Reserves. Types of Reserves. Revenue reserve, Capital reserve. General Reserve. Specific reserve. Secret Reserve, Difference between capital and revenue reserve	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=xMvYVF5SjNa	Explantaion with real life examples	Mindmap on Provisions and Reserves	Emphasize the role of BRS in detecting errors and ensuring financial accuracy.		Class test from Worksheet
8	DECEMBER	21	Week 1	5	CH: 17 Rectification of Errors	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	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=jotMVe4JmjA	Practical questions.explantaion with examples, COMPETENCY BASED QUESTIONS.	Mindmap on Provisions and Rectification of errors	Demonstrate the casting of entries. Discuss common errors in accounting - errors of omission, commission, principle, and compensating errors.		
			Week 2	6	CH: 17 Rectification of Errors	Practical problems on Rectification of errors	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://www.youtube.com/watch?v=jotMVe4JmjA	Practical questions.explantaion with examples, COMPETENCY BASED QUESTIONS.	Mindmap on Provisions and Rectification of errors	Provide practical exercises involving the identification and rectification of errors.		
			Week 3	6	Part B: Financial Accounting-II (24 Marks)Unit-3 :Financial Statements of Sole Proprietorship[24 MARKS]CH: 18 Financial statement of Sole proprietorship	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.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Explantaion with real life examples	Flow chart of Financial Statements	Step-by-Step Instruction: Break down the process of preparing final accounts.		
			Week 4	4	Christmas Vacation								
			Week 5	3									
9	JANUARY	22	Week 1	0	POST MID TERM CH: 18 Financial statement of Sole proprietorship {contd.}	Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Explantaion with real life examples	Format of Financial Statements	Practical Demonstration: Illustrate the preparation of trading and profit and loss account with a sample company.		
			Week 3	5	POST MID TERM CH: 18 Financial statement of Sole proprietorship {contd.}	Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit.	Ncert book, Prescribed reference book, Worksheet, MIND MAPS, video	https://youtu.be/cCu2cjh1tvY	Practice questions	Format of Financial Statements	Flip classroom - Practical Demonstration/ Practice : Illustrate the preparation of trading and profit and loss account with a sample company.		Class test from Worksheet

