

# DELHI POLICE PUBLIC SCHOOL

## Annual Syllabus: 2025-26

Subject: Accountancy

Class: XI

MONTH	UNIT/CHAPTER/TOPIC
April	Unit 1 : Theoretical Framework Ch 1: Introduction to Accounting <ul style="list-style-type: none"><li>• Meaning and definition of Accounting</li><li>• Characteristics/ Attributes of Accounting</li><li>• Accounting Process</li><li>• Objective of Accounting</li><li>• Role of Accounting</li><li>• Advantages/ limitations of Accounting</li><li>• Users of Accounting information</li><li>• Qualitative characteristics</li><li>• Systems of Accounting</li></ul>
May	Unit 1 : Theoretical Framework Ch 2 : Basic Accounting Terms Ch 3 : Basis Of Accounting <ul style="list-style-type: none"><li>• Cash basis</li><li>• Accrual basis</li><li>• Differences Between cash basis and accrual basis</li></ul> Ch 5 : Accounting Equation
June	summer vacation
July	Unit 2 : Accounting Process <ul style="list-style-type: none"><li>• Vouchers and Transaction</li><li>• Rules of Debit and Credit</li><li>• Journal- Book of original entry</li><li>• Steps in Journalising</li><li>• Simple and compound general entries</li><li>• Differences between trade , discount, rebate and cash discount</li><li>• Opening entry</li></ul>
August	Unit 2 : Accounting Process <ul style="list-style-type: none"><li>• Books of original entry</li><li>• Ledger</li><li>• Balancing of Accounts</li><li>• Preparation Of Trial Balance</li><li>• Special Propose books</li></ul>

	<ul style="list-style-type: none"> <li>• Cash book</li> <li>• Sales book</li> <li>• Purchases book</li> <li>• Purchase return book</li> <li>• Sales return book</li> <li>• Journal proper</li> </ul>
September	<ul style="list-style-type: none"> <li>• Half Yearly Examination</li> <li>• Revision</li> <li>• Practice Sample paper</li> </ul>
October	Unit 2 : Accounting Process <ul style="list-style-type: none"> <li>• GST calculation and Journal Entries</li> <li>• Bank Reconciliation statement ( need , preparation of BRS)</li> </ul> Depreciation <ul style="list-style-type: none"> <li>• Concept , features, causes</li> <li>• Similar terms</li> <li>• Methods SLM and WDV</li> <li>• Accounting treatment of Depreciation</li> </ul>
November	Unit 2 : Accounting Process Depreciation ( cont) <ul style="list-style-type: none"> <li>• Creating provision for depreciation account</li> <li>• Provision and reserves</li> <li>• Differences and types of reserves</li> </ul> Rectification of error <ul style="list-style-type: none"> <li>• Detection and rectification of error</li> <li>• Types of error</li> <li>• Preparation of suspense accounts</li> </ul>
December	Unit 3 : Financial statement of sole proprietorship <ul style="list-style-type: none"> <li>• Meaning and objective</li> <li>• Types of receipts and expenditure</li> <li>• Trading and profits and loss Accounts</li> <li>• Gross profit operating</li> <li>• Profit and net profit</li> <li>• Adjustment in financial statements</li> </ul>
January	Unit 3 : Financial statement of sole proprietorship <ul style="list-style-type: none"> <li>• Incomplete records</li> <li>• Features, reasons and limitations</li> <li>• Computation of profits/ loss using the statement of affairs methods ( excluding conversion Method)</li> </ul> <b>Project Work ( any one)</b> <ol style="list-style-type: none"> <li>1. Source documents and vouchers</li> <li>2. Comprehensive project of any sole proprietorship business</li> </ol>
February	<ul style="list-style-type: none"> <li>• Revision</li> </ul>

	<ul style="list-style-type: none"><li>• Extra classes</li><li>• Internal examination</li></ul>
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