

PLANNER OF ACCOUNTANCY-ClassXI(2025-26)		
Month/Working days	Content	Learning Outcomes
<b>April (days-12)</b>	<b><u>PART A-FINANCIAL ACCOUNTING</u></b>	
16-30 (12)	<b><u>Unit-I-Accounting-meaning, Objectives, Accounting as a source</u></b> of information, users of accounting Qualitative characteristics of Accounting information	describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making. explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.
<b>May (days-19)</b>		
1-15(11)	Basic Accounting Terms	explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.
16-25(8)	<b><u>Unit-II Theory Base of Accounting</u></b> Accounting Principles-Meaning and nature Accounting concepts, Process of Accounting	state the meaning of fundamental accounting assumptions and their relevance in accounting. appreciate that various accounting standards developed nationally and globally are in practice for bringing parity in the accounting treatment of different items.
<b>July (days-26)</b>		
1-15(12)	Cash basis and accrual basis of recording <b><u>Unit-III Recording of Business Transactions</u></b> Voucher and Transactions-Source documents Preparation of Accounting Vouchers-cash & Non- Cash Vouchers	distinguish between cash and accrual basis of Accounting explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses. documents, accounting vouchers are prepared for recording transaction in the books of accounts.
16-31(14)	Accounting Equation	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 another item on the same side of accounting equation.
<b>August (days-23)</b>	Accounting Procedures-Rules of Debit and credit	describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books .
1-15 (11)	Recording of Transactions-Books of Original Entry Ledger Accounts-Posting	develop the understanding of recording of transactions in journal. appreciate that for ascertaining the position of individual accounts, transactions are posted from subsidiary books and journal proper into the concerned accounts in the ledger and develop the skill of ledger posting.
16-31(12)	Special Purpose Books-Cash Book, Petty Cash Book Special Purpose Books-II-Purchase Book, Sales Book	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. describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books .
<b>September (days-23)</b>		
1-15 (11)	<b>REVISION</b>	
16-30 (12)	<b>HALF YEARLY EXAMINATION</b>	
<b>October(days-18)</b>	<b><u>BANK RECONCILIATION STATEMENT</u></b>	
1-15(8)	Meaning, Objectives and Preparation of BRS Corrected Cash Book Balance	develop understanding of preparing bank reconciliation statement. 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.
16-31(10)	<b><u>Unit-IV : Trial Balance and Rectification of Errors</u></b> Trial Balance Meaning, Objectives and Preparation Types of errors	understand the meaning of different types of errors and their effect on trial balance. develop the skill of identification and location of errors and their rectification
<b>November(23)</b>		
1-15(11)	<b><u>Unit-V-Depreciation, Provisions and Reserves</u></b> Depreciation- Meaning and Need for charging Depreciation Straight Line Method, Written Down Value Method Provisions and Reserves, Types of Reserves-Capital Reserve Revenue Reserve and Secret Reserve	explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation. understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation account. understand different reserves created for different reasons
16-30(12)	<b><u>UNIT VII FINANCIAL STATEMENTS</u></b> Financial statements-Meaning and users Preparation of Trading and Profit and loss A/c and Balance sheet Marshalling of Assets and Liabilities	state the meaning, purpose and need of preparing financial statements understand the format of preparing financial statements understand the technique of grouping and marshalling of assets and liabilities.
<b>December(days-25)</b>	<b><u>Financial Statements with Adjustments</u></b>	
1-15(12)	Adjustment of Closing Stock, Outstanding and Prepaid Expenses, Accrued Income, Income received in advance Depreciation, Provision for Doubtful debts, Provision for Discount on Debtors, Accidental Losses	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 financial statements like depreciation, closing stock, provisions, abnormal loss etc. develop the skill of preparation of trading and profit and loss account and balance sheet.
16-29(13)	<b>PROJECT WORK</b>	
<b>January(days-13)</b>		
	<b>REVISION</b>	

