	PLANNER OF ACCOUNTANCY-ClassXI(2025-26)			
Month/Working days	Content	Learning Outcomes		
April (days-12)	PART A-FINANCIAL ACCOUNTING			
16-30 (12)	Unit-IAccounting-meaning,Objectives.Accounting as a source	describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment		
	of information, users of acconting	identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.		
	Qualitative characeristics of Accounting information	explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.		
May (days-19)				
1-15(11) 16-25(8)	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)	Unit-II Theory Base of Accounting Accounting Principles-Meaning and nature	state the meaning of fundamental accounting assumptions and their relevance in accounting.		
	Accounting principles-integrating 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.		
	Accounting concepts, Process of Accounting	apprectate that various accounting statisticates developed nationary and guorany are in practice for oringing party in the accounting treatment of unterent items.		
July (days-26)				
1-15(12)	Cash basis and accrual basis of recording	distinguish between cash and accrual basis of Accounting		
	Unit-III Recording of Business Transactions			
	Voucher and Transactions-Source documents	explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.		
	Prepration of Accouting Vouchers-cash & Non- Cash Vouchers	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.		
August (days-23)	Accounting Procedures-Rules of Debit and credit	describe the method of recording transactions other than eash transactions as per their nature in different subsidiary books.		
August (days-23)	Recording of Transactions-Books of Original Entry	describe the method of recording fransactions other than cash transactions as per their hature in different subsidiary books . develop the understanding of recording fransactions in journal.		
	Ledger Accounts-Posting	aveverop me understanding or recording or transactions in journal. appreciate that for assertaining 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	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.		
10 01(12)	Special Purpose Books Calar Book, Calar Book	describe the method of recording transactions other than cash transactions as per their nature in different studied and busidiary books.		
	al			
September (days-23)				
1-15 (11)	REVISION			
16-30 (12)	HALF YEARLY EXAMINATION			
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October(days-18) 1-15(8)	BANK RECONCILIATION STATEMENT	design and material from the formation back as any illusion statement.		
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)	Unit-IV :Trial Balance and Rectification of Errors	appreciate that at times that the stant balance as indicated by cash book is different from the balan balance as shown by the pass book / balk statement and to reconcile both the balances, balk reconciliation statement is prepared.		
10-31(10)	Trial Balance Meaning. Objectives and Preparation	understand the meaning of different types of errors and their effect on trial balance.		
	Types of errors	develop the skill of identification and location of errors and their rectification		
November(23)				
1-15(11)	Unit-V-Depreciation. Provisions and Reserves			
	Depreciation- Meaning and Need for charging Depreciation	explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation.		
	Straight Line Method. Written Down Value Method	understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation account.		
	Provisions and Reserves, Types of Reserves-Capital Reserve	understand different reserves created for different reasons		
	Revenue Reserve and Secret Reserve			
16-30(12)	UNIT VII FINANCIAL STATEMENTS			
	Financial statements-Meaning and users	state the meaning, purpose and need of preparing financial statements		
	Preprationof Trading and Profit and loss A/c and Balance sheet	understand the format of preparing financial statements		
	Marshalling of Assets and Liabilities	understand the technique of grouping and marshalling of assets and liabilities.		
December(days-25)	Financial Statements with Adjustments			
1-15(12)	Adjustment of Closing Stock, Outstanding and Prepaid	understand the technique of grouping and marshalling of assets and liabilities.		
	Expenses, Accrued Income, Income received in advance	appreciate that there may be certain items other manufactures.		
	Depreciation, Provision for Doubtful debts, Provision for	apprecise our user may so certain ready outer unan user of the many of the man		
	Discount on Debtors, Accidental Losses	develop the skill of preparation of trading and profit and loss account and balance sheet.		
16-29(13)	PROJECT WORK			
January(days-13)				
sanual y(uays-15)				
	REVISION			
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Mode of Assessment	Teaching Pedagogy	INTERDISCIPLINARY	SDG	21 Century skills
ral assessment	Group Discussion			
	real world applications	Business Management	SDG8-Decent work and economic growth	Communication
ICQ test	Graphic Organiser	Entreprenuership		
rossword Puzzle	Case study method			
		Business Management	SDG4-Quality education	Critical thinking
elf-assessment		Business Law		
n-assessment		Business Law		
umerical		Mathematics		
		Business Management	SDG8-Decent work and economic growth	entrepreneurial spirit
roject work	Problem solving approach	Strategic management		
extbook questions	robien solving approach			
	Gamification			
	Unit Test			
ral assessment				
rossword Puzzle		Operations Management		Adaptability
ACQ test	Problem solving approach			
	real world applications			
Norm referrence assessment		Mathematics		
Summative assesment	Flipped Classroom Class Test			Time management
Blackboard test	Class lest			The management
Shekooli u test				
.ecture method		Financial Literacy		
Textbook Questions				
Oral assessment	Simulation	Economics	SDG8-Decent work and economic growth	
		Financial Literacy	SDG12-Responsible Consumption and production	Problem solving
				Self directed Learning
form referrence assessment	Graphic Organiser			
elf assessment				
air and share			SDG4-Quality education	
			55/0+-Quanty education	