



RUBY PARK PUBLIC SCHOOL

SYLLABUS FOR THE ACADEMIC SESSION 2022-23

Subject - Accountancy

CLASS - XI

Month	Topic	Sub Topic
June	Introduction to Accounting	Transactions-meaning features, types. Objective of accounting, accounting concepts and accounting principles, GST (excluding setting off GST)
July	Theory Base of Accounting	Accounting Terminology
	Accounting Process	Accounting Equation
	Double Entry System	Golden Rule, Debit & Credit, Classification of Journal (incl. GST)
UT I		
July	Double Entry System	Journalising (contd.), ledger posting and balancing of accounts
		Cash Book (single, double column) and Petty Cash Book
August	Subsidiary Books and Trial Balance (including theory)	Purchase and Sales Day Book; Purchase return and sales return Day Book (excluding B/R and B/P day book) and Ledger posting
		Trial Balance
	Trial Balance and Rectification of Errors (including theory)	Trial Balance with corrections and Rectification of Errors
August	Bank Reconciliation Statement (including theory)	Bank Reconciliation Statement (excluding amended cash book)
	September	Block Test 1
September	Rectification of Errors	Rectification of errors detected before and after preparation

		of trial Balance and preparation of suspense account
		rectification continued
October	Depreciation (including theory)	Depreciation - Method, reason for Charging depreciation. Straight Line Method only
November	Depreciation	Depreciation - Written down value method, provision for depreciation and Asset Disposal A/c.
	Provision and Reserves (Theory)	Meaning and types of reserves and provisions
UT II		
December	Final Accounts (including theory)	Final accounts - Without adjustment
	Provision and Reserves (sums)	accounting treatment of reserves and provisions and representation in financial statements
	Final Accounts	Final accounts - With adjustment
January	UT III	
	Final Accounts	Final accounts - With adjustment
	Revision	
February	Block Test 2	

