

# ACCOUNTANCY

MONTH	TOPIC	SUB TOPIC
April	Introduction to Accounting	Transactions-meaning features,types.Objective of accounting & Accounting Terms, accounting concepts and accounting principles,GST etc.
May	Accounting Equation Double Entry System	Accounting Equation
		Golden Rule, Debit & Credit, Journal (incl.GST)
		Journalising
June	Double Entry System	Journalising, ledger posting and balancing of accounts.
		Ledger and Cash Book
July	Cash Book[including theory]	Cash Book-different types (upto double column)
	<b>UT 1</b>	
	Cash Book[including theory]	Cash Book-different types
		Petty Cash Book
	Subsidiary Books and Trial Balance (including theory)	Subsidiary Books (except B/R, B/P)
		Trial Balance
August	Trial Balance and Rectification of Errors(including theory)	Trial Balance with corrections and Rectification of Errors
	Rectification of Errors	Rectification of Errors
	Bank Reconciliation Statement	Bank Reconciliation Statement
	Bank Reconciliation Statement(in- cluding theory)	Bank Reconciliation Statement
September	<b>Revision and Block Test 1</b>	
October	Bank Reconciliation Statement	Amended cash book
	Bills of Exchange(including theory)	Bills of exchange- Introduction, Drawer, Drawee, payee, Grace days and other important terms
	Bills of Exchange	Bills of Exchange
November	Bills of Exchange	Bills of Exchange
	Depreciation (including theory)	Depreciation- Method, reason for Charging depreciation. Straight Line Method only
	<b>UT 2</b>	
	Depreciation	Depreciation - Written down value method, provision for depreciation and Asset Disposal A/c.
December	Provision and Reserves (Theory & Sums)	meaning and types of reserves
	Final Accounts (including theory)	Final accounts - Without adjustment and adjustment explaining
	Final Accounts	Final accounts - With adjustment

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January	UT 3	
	Final Accounts	Final accounts - With adjustment
	Single Entry (including theory)	Statement of affairs method of ascertaining profit & loss, preparation of Debtors A/c, Creditors A/c and other accounts from incomplete records.
	Non Profit Organisations	Non-Profit Organisation - Basic terms, Receipts and payments account and income and expenditure account, Subscription and material consumed
	Revision	
February	Revision and Block Test 2	
Theory Paper 80 marks + Practical Work 20 marks		

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**Practical work: Project File and Viva**

**Practical Marks: 20 Marks**

Exam	Topics
Block Test 1	Students to select a story line of an entrepreneurship formulate transactions for the financial year prepare journal, cash book, ledger, balance the ledger and prepare trial balance
Block Test 2	Prepare final accounts based on above data

## Assessment Criteria

File	Marks
Initiative, cooperativeness and participation	2
Creativity in presentation	2
Content, observation and research work	4
Analysis of situations	4
Viva	8
<b>Total Marks</b>	<b>20</b>