

DELHI PUBLIC SCHOOL KAMRUP

ANNUAL SYLLABUS SCHEME

Class XI

ENGLISH- 301

SESSION: 2024-2025

PT-1	HALF YEARLY EXAM	РТ-2	ANNUAL EXAM
PROSE (HORNBILL)	PROSE (HORNBILL)	PROSE (HORNBILL)	PROSE (HORNBILL)
 The Portrait of a Lady We're Not Afraid to Die if We Can All Be Together Discovering Tut: the Saga 	 The Portrait of a Lady We're Not Afraid to Die if We Can All Be Together Discovering Tut: the Saga Continues 	 The Adventure Silk Road PROSE (SNAPSHOTS) 	 The Portrait of a Lady We're Not Afraid to Die if We Can All Be Together Discovering Tut: the Saga Continues
Continues PROSE (SNAPSHOTS)	PROSE(SNAPSHOTS)	 Mother's Day Birth The Tale of Melon City 	5. The Adventure 6. Silk Road
1.The Summer of the Beautiful White Horse	 The Summer of the Beautiful White Horse The Address 	POEM (HORNBILL)	

2. The Address	3. Mother's Day		
	5. Wother 5 Day	 Childhood Father to Son 	
	POEM (HORNBILL)		PROSE(SNAPSHOTS)
POEM (HORNBILL) 1. A Photograph 2. The Laburnum	 A Photograph The Laburnum Top The Voice of the Rain 	GRAMMAR	 The Summer of the Beautiful White Horse The Address
Тор	GRAMMAR 1. Gap Filling	 Gap Filling Reordering and Transformati 	 Mother's Day Birth The Tale of Melon City
GRAMMAR	 Reordering and Transformation ofsentences 	on of sentences	POEM (HORNBILL)
 Gap Filling Reordering and Transformati on of sentences 	CREATIVE WRITING SKILLS	CREATIVE WRITING SKILLS	 A Photograph The Laburnum Top The Voice of the Rain Childhood Father to Son
CREATIVE	 Classified Advertisement 	 Essay Writing Letter Writing 	GRAMMAR

WRITING	2. Poster Making	
SKILLS 1. Classified Advertiseme nts	 Speech Writing Debate Note Making Summarizing Comprehension 	 Gap Filling Reordering and Transformatio n of sentences
 Poster Making Speech Writing Comprehens ion 		CREATIVE WRITING SKILLS
		 Classified Advertisement Poster Making Speech Writing Debate Note Making Summarizing Essay Writing
		7. Letter Writing 8. Comprehensio n



DELHI PUBLIC SCHOOL KAMRUP ANNUAL SCHEME CLASS: XI SUBJECT: PHYSICAL EDUCATION (048) SESSION: 2024-25

DELHI PUBLIC SCHOOL KAMRUP

PERIODIC ASSESSMENT-I	HALF YEARLY EXAMINATION	PERIODIC ASSESSMENT-II	ANNUAL EXAMINATION
CHAPTER 1 - Changing Trends & Career in Physical Education.	CHAPTER 1 - Changing Trends & Career in Physical Education.	CHAPTER 6- Test, Measurements & Evaluation. CHAPTER 7 -	CHAPTER 1 - Changing Trends & Career in Physical Education CHAPTER 2 - Olympic Value Education
CHAPTER 2 - Olympic Value Education.	CHAPTER 2 - Olympic Value Education.	Fundamentals of Anatomy and Physiology in Sports.	CHAPTER 3- Yoga CHAPTER 4-Physical
CHAPTER 3- Yoga.	CHAPTER 3- Yoga.	CHAPTER 8 - Fundamentals of Kinesiology and	Education & Sports for CWSN CHAPTER 5- Physical Fitness and Wellness
	CHAPTER 4-Physical Education & Sports for CWSN. CHAPTER 5- Physical Fitness and Wellness.	Biomechanics in Sports	CHAPTER 6- Test, Measurements & Evaluation. CHAPTER 7 - Fundamentals of Anatomy and Physiology in Sports. CHAPTER 8 - Fundamentals of Kinesiology and Biomechanics in Sports.
			CHAPTER 9 -Psychology and Sports CHAPTER10 - Training & Doping in Sport



ANNUAL SYLLABUS SCHEME

CLASS: XI

SUBJECT: APPLIED MATHEMATICS(241)

SESSION: 2024-25

	PA - I		HALF YEARLY		PA- II		ANNUAL
1.	Quantification	1.	Numbers and Quantification	1. 2.	Calculus Probability	1.	quantification
2.	Numerical applications	2.	Numerical applications	3.	Descriptive Statistics	2.	Numerical applications
3. 4.	Sets Relations	3. 4. 5. 6. 7.	Sets Relations Sequences and Series Permutations and Combinations	4.	Basics of Finance Mathematics	8. 9. 10. 11.	Sets Relations Sequences and Series Permutations and Combinations Mathematical and logical reasoning

Practical: Use of spreadsheet

Calculating average, interest (simple and compound), creating pictographs, drawing pie chart, bar graphs, calculating central tendency visualizing graphs (straight line, circles and parabola using real-time data)

Suggested practical using spreadsheet

1. Plot the graph of functions on excel, study the nature of function at various points, drawing lines of tangents.

- 2. Create a budget of income and spending.
- 3. Create and compare sheet of price & features to buy a product.
- 4. Prepare the best option plan to buy a product by comparing cost, shipping charges, tax and other hidden costs.
- 5. Smart purchasing during sale season.
- 6. Prepare a report card using scores of the last four exams and compare the performance.

7. Collect the data on weather, price, inflation, and pollution. Sketch different types of graphs and analyze the results.



DELHI PUBLIC SCHOOL KAMRUP

ANNUAL SYLLABUS SCHEME

CLASS: XI

SUBJECT: ECONOMICS(030)

SESSION: 2024-25

PERIODIC TEST-I	HALF YEARLY EXAMINATION	PERIODIC TEST-II	ANNUAL EXAMINATION
PART A:	PART A:	PART A:	PART A:
STATISTICS	<u>STATISTICS</u>	<u>STATISTICS</u>	<u>STATISTICS</u>
Unit 1: Introduction	Unit 1: Introduction	Unit 1: Introduction	Unit 1: Introduction
Unit 2: Collection, Organisation and Presentation of data	Unit 2: Collection, Organisation and Presentation of data	Unit 2: Collection, Organisation and Presentation of data Unit 3: Statistical Tools and Interpretation • Measures of Central Tendency • Correlation	Unit 2: Collection, Organisation and Presentation of data Unit 3: Statistical Tools and Interpretation • Measures of Central Tendency • Correlation • Introduction to Index
		PART B:	Numbers
			PART B:
		Unit 6: Producer Behaviour and	MICROECONOMICS Unit 4: Introduction
	PART B:	• Production	Unit 5: Consumer's Equilibrium and Demand
PART B:	MICROECONOMICS Unit 4: Introduction	Function Cost	Consumer's
	Unit 5: Consumer's	 Revenue Producer's	equilibrium - meaning of utility, marginal

Unit 4: Introduction	Equilibrium and	equilibrium	utility, law of
	Demand	·	diminishing marginal
Unit 5: Consumer's			utility, conditions of
Equilibrium and	Consumer's		consumer's
Demand	equilibrium - meaning		equilibrium
	of utility, marginal		usingmarginal utility
Consumer's	utility, law of		analysis.
equilibrium -	diminishing marginal		
meaning of utility,	utility, conditions of		Indifference curve
marginal utility, law	consumer's		analysis of consumer's
of diminishing	equilibrium using		equilibrium-the
marginal utility,	marginal utility		consumer's budget
conditions of	analysis.		(budget set and
consumer's			budget line),
equilibrium using	Indifference curve		preferences of the
marginal utility	analysis of consumer's		consumer
analysis.	equilibrium-the		(indifference curve,
	consumer's budget		indifference map) and
Indifference curve	(budget set and		conditions of
analysis of	budget line),		consumer's
consumer's	preferences of the		equilibrium.
equilibrium-the	consumer (indifference		
consumer's budget	curve, indifference		Demand, market
(budget set and	map) and conditions of		demand,
budget line),	consumer's		determinants of
preferences of the	equilibrium		demand, demand
consumer (indifference ourse	Domand market		schedule, demand
(indifference curve,	Demand, market		curve and its slope,
indifference map) and conditions of	demand, determinants of demand, demand		movement along and shifts in the demand
consumer's	schedule, demand		
equilibrium.	curve and its slope,		curve; price elasticity of demand - factors
equilibrium.	movement along and		affecting price
	shifts in the demand		elasticity of demand;
	curve; price elasticity		measurement of price
	of demand - factors		elasticity of demand –
	affecting price		percentage-change
	elasticity of demand;		method.
	measurement of price		
	elasticity of demand –		Unit 6: Producer
	percentage-change		Behaviour and
	method.		Supply
	Unit 6: Producer		Production
	Behaviour and Supply		Function
			Cost
	 Production 		Revenue
	 Production 		Revenue

Function • Cost	 Producer's equilibrium Supply
	Unit 7: Forms of Market and Price Determination under Perfect Competition with simple applications
	 Perfect competition Simple Applications of Demand and Supply: Price ceiling, price floor.
PROJECT: TO	PIC AS PER CBSE



DELHI PUBLIC SCHOOL KAMRUP ANNUAL SYLLABUS SCHEME CLASS: XI

SUBJECT: BUSINESS STUDIES (054)

SESSION: 2024-25

PERIODIC TEST I	HALF YEARLY	PERIODIC TEST II	FINAL EXAMINATION
PART A:	<u>PART A:</u>	PART B: FINANCE	PART A: FOUNDATION
FOUNDATION OF	FOUNDATION OF	AND TRADE	OF BUSINESS
BUSINESS	<u>BUSINESS</u>	UNIT 7 SOURCES OF	UNIT 1
UNIT 1	UNIT 1	BUSINESS FINANCE	
NATURE AND	NATURE AND	Concept of business finance	NATURE AND PURPOSE
PURPOSE OF	PURPOSE OF		OF BUSINESS
BUSINESS	BUSINESS		History of Trade and
History of Trade and Commerce in India	History of Trade and Commerce in India	Owners' funds- equity shares, preferences share, retained earnings	Commerce in India Business – meaning and characteristics
Business – meaning	Business – meaning	Borrowed funds:	Business, profession
and characteristics	and characteristics	debentures and	and employment –
Business, profession	Business, profession	bonds, loan from	Concept
and employment – Concept Objectives of business	and employment – Concept Objectives of business	financial institution and commercial banks, public	Objectives of business Classification of
Classification of business activities - Industry and	Classification of business activities - Industry and	deposits, trade credit, Inter Corporate Deposits (ICD)	business activities - Industry and Commerce
Commerce Industry-types: primary, secondary,	Commerce Industry-types: primary, secondary,	UNIT 8 SMALL BUSINESS AND ENTERPRISES	Industry-types: primary, secondary, tertiary Meaning and subgroups
tertiary Meaning and	tertiary Meaning and	Entrepreneurship	Commerce-trade:
subgroups	subgroups	Development (ED):	(types-internal,
Commerce-trade:	Commerce-trade:	Concept,	external; wholesale and
(types-internal,	(types-internal,	Characteristics and	retail) and auxiliaries to
external; wholesale	external; wholesale	Need. Process of	trade; (banking,
and retail) and	and retail) and	Entrepreneurship	insurance,
auxiliaries to trade;	auxiliaries to trade;	Development: Start-	transportation,
(banking, insurance,	(banking, insurance,	up India Scheme,	warehousing,
transportation,	transportation,	ways to fund start-	communication, and
warehousing,	warehousing,	up. Intellectual	advertising) – meaning
communication, and	communication, and	Property Rights and	Business risk-Concept
advertising) – meaning	advertising) – meaning	Entrepreneurship	UNIT 2: FORMS OF
Business risk-Concept	Business risk-Concept	Small scale	BUSINESS

UNIT 2: FORMS OF	UNIT 2: FORMS OF	enterprise as defined	ORGANIZATIONS
BUSINESS	BUSINESS	by MSMED Act 2006	Sole Proprietorship-
ORGANIZATIONS	ORGANIZATIONS	(Micro, Small and	Concept, merits and
Sole Proprietorship-	Sole Proprietorship-	Medium Enterprise Development Act)	limitations
Concept, merits and	Concept, merits and		Partnership-Concept,
limitations	limitations	Role of small	types, merits and
Partnership-Concept,	Partnership-Concept,	business in India with	limitation of
types, merits and	types, merits and	special reference to	partnership,
limitation of	limitation of	rural areas	registration of a
partnership,	partnership,	Government	partnership firm,
registration of a	registration of a	schemes and	partnership deed.
partnership firm,	partnership firm,	agencies for small	Types of partners
partnership deed.	partnership deed.	scale industries:	
Types of partners	Types of partners	National Small	Hindu Undivided Family
		Industries	Business: Concept
Hindu Undivided	Hindu Undivided	Corporation (NSIC)	Cooperative Societies-
Family Business:	Family Business:	and District Industrial	Concept, merits, and
Concept	Concept	Centre (DIC) with	limitations.
Cooperative	Cooperative	special reference to	
Societies-Concept,	Societies-Concept,	rural, backward areas	Company - Concept,
merits, and	merits, and	,	merits and limitations;
limitations.	limitations.		Types: Private, Public
			and One Person
Company - Concept,	Company - Concept,		Company – Concept
merits and limitations;	merits and limitations;		Formation of company
Types: Private, Public	Types: Private, Public		- stages, important
and One Person	and One Person		documents to be used
Company – Concept	Company – Concept		in formation of a
Formation of company	Formation of company		company
- stages, important	- stages, important		Chains of forms of
documents to be used	documents to be used		Choice of form of
in formation of a	in formation of a		business organization
company	company		UNIT 3: PUBLIC,
Choice of form of	Choice of form of		PRIVATE AND GLOBAL
business organization	business organization		ENTERPRISES
-	-		Public sector and
UNIT 3: PUBLIC,	UNIT 3: PUBLIC,		private sector
PRIVATE AND GLOBAL	PRIVATE AND GLOBAL		enterprises – Concept
ENTERPRISES	ENTERPRISES		Forms of public sector
Public sector and	Public sector and		enterprises:
private sector	private sector		Departmental
enterprises – Concept	enterprises – Concept		Undertakings, Statutory
Forms of public sector	Forms of public sector		Corporations and
enterprises:	enterprises:		Government Company
Departmental	Departmental		
Undertakings,	Undertakings,		Global Enterprises –

StatutoryStatutoryFeatureCorporations and Government CompanyCorporations and Government CompanyJoint ventureGlobal Enterprises – FeatureGlobal Enterprises – FeaturePublic private partnership – conceptJoint ventureJoint ventureUNIT 4 BUSINESS SERVICESPublic private partnership – conceptBusiness services – meaning and types.Junit 4 BUSINESS SERVICESBanking: Types of bank accounts - savings, current,Banking services with particular reference to
Government CompanyGovernment CompanyJoint ventureGlobal Enterprises – FeatureGlobal Enterprises – FeaturePublic private partnership – conceptPublic private partnership – conceptJoint ventureJoint venturePublic private partnership – conceptUNIT 4 BUSINESS SERVICESPublic private partnership – conceptPublic private partnership – conceptBusiness services – meaning and types. Banking: Types of bank accounts -Business services – meaning and types.Business services – meaning and types. Banking: Types of bank accounts -Banking services with
Global Enterprises - FeatureGlobal Enterprises - Featurepartnership - conceptJoint ventureJoint ventureUNIT 4 BUSINESS SERVICESPublic private partnership - conceptPublic private partnership - conceptBusiness services - meaning and types.UNIT 4 BUSINESS Banking: Types of bank accounts -Business services - meaning services with
FeatureFeaturepartnership - conceptJoint ventureJoint ventureUNIT 4 BUSINESSPublic privatePublic privateBusiness services -partnership - conceptpartnership - conceptBusiness services -UNIT 4 BUSINESSBanking: Types of bankaccounts - savings,Business services -meaning and types.Banking: Types ofBanking: Types ofbank accounts -Banking services with
Joint ventureJoint ventureUNIT 4 BUSINESS SERVICESPublic private partnership - conceptPublic private partnership - conceptBusiness services - meaning and types. Banking: Types of ban accounts - savings, current, recurring, fixe deposit and multiple option deposit accourtsBusiness services - meaning and types. Banking: Types of bank accounts -Business services with
Public private partnership - conceptPublic private partnership - conceptBusiness services - meaning and types.UNIT 4 BUSINESS SERVICESBanking: Types of ban accounts - savings, current, recurring, fixe deposit and multiple option deposit accourtBusiness services - meaning and types. Banking: Types of bank accounts -Business services with
partnership - conceptBusiness services - meaning and types.UNIT 4 BUSINESS SERVICESBanking: Types of ban accounts - savings, current, recurring, fixe deposit and multiple option deposit accourtBusiness services - meaning and types. Banking: Types of bank accounts -Business services - meaning and types. Banking services with
UNIT 4 BUSINESSBanking: Types of ban accounts - savings, current, recurring, fixe deposit and multiple option deposit accourt Banking: Types of bank accounts -Banking: Types of ban Banking services with
SERVICESaccounts - savings, current, recurring, fixe deposit and multiple option deposit accourt Banking: Types of bank accounts -accounts - savings, current, recurring, fixe deposit and multiple option deposit accourt Banking services with
Business services – meaning and types. Banking: Types of bank accounts -current, recurring, fixe deposit and multiple option deposit accourt Banking services with
Business services – meaning and types. Banking: Types of bank accounts -deposit and multiple option deposit accour Banking services with
Banking: Types of bank accounts - Banking services with
bank accounts - Banking services with
recurring, fixed Bank Draft, Bank
deposit and multiple
Overdraft, Cash credit
E-Banking: meaning,
types of digital
Banking services with payments particular reference to
Bank Draft, Bank
Types – life, health, fi
Overdraft, Cash credit. and marine insurance
E-Banking: meaning, concept
types of digital Postal Service - Mail,
payments Registered Post, Parce
Insurance – Principles. Speed Post, Courier -
Types – life, health, meaning
fire and marine UNIT 5 EMERGING
insurance – concept MODES OF BUSINESS
Postal Service - Mail.
Registered Post. E- business: concept,
Parcel, Speed Post, scope and benefits
Courier - meaning UNIT 6 SOCIAL
UNIT 5 EMERGING RESPONSIBILITY OF
MODES OF BUSINESS
BUSINESS ETHICS
E- business: concept, Concept of social
scope and benefits responsibility
UNIT 6 SOCIAL
RESPONSIBILITY OF Case of social
BUSINESS AND responsibility

Г	
BUSINESS ETHICS	Responsibility towards owners, investors,
Concept of social	consumers, employees,
responsibility	government and
Case of social	community
responsibility	Role of business in
Responsibility toward	
owners, investors,	protection
consumers,	Business Ethics -
employees,	Concept and Elements
government and	
community	PART B: FINANCE AND TRADE
Role of business in	
environment	UNIT 7 SOURCES OF
protection	BUSINESS FINANCE
Business Ethics -	Concept of business
Concept and Elements	finance
	Owners' funds- equity shares, preferences share, retained
	earnings
	Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD)
	UNIT 8 SMALL
	BUSINESS AND ENTERPRISES
	Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship
	Development: Start-up
	India Scheme, ways to
	fund start-up. Intellectual Property
	Rights and

	Fature and a such to
	Entrepreneurship
	Small scale enterprise
	as defined by MSMED Act 2006 (Micro, Small
	and Medium Enterprise
	Development Act)
	Role of small business
	in India with special
	reference to rural areas
	Government schemes
	and agencies for small
	scale industries:
	National Small
	Industries Corporation
	(NSIC) and District
	Industrial Centre (DIC) with special reference
	to rural, backward
	areas
	UNIT 9 INTERNAL
	TRADE
	Internal trade -
	meaning and types
	services rendered by a
	wholesaler and a
	retailer
	Types of retail-trade-
	Itinerant and small-
	scale fixed shops retailers
	Large scale retailers-
	Departmental stores, chain stores – concept
	-
	GST (Goods and
	Services Tax): Concept and key-features
	UNIT 10
	INTERNATIONAL
	BUSINESS
	International trade:
	concept and benefits
	•
	Export trade – Meaning

			and Procedure
			Import trade – Meaning
			and Procedure
			Documents involved in
			International Trade;
			indent, letter of credit,
			shipping order,
			shipping bills, mate's
			receipt (DA/DP)
			World Trade
			Organization (WTO)
			meaning and objectives
PROJECT: TOPIC AS PER CBSE GUIDILINES			



DELHI PUBLIC SCHOOL KAMRUP

ANNUAL SYLLABUS SCHEME CLASS: XI SUBJECT: ACCOUNTANCY (055) SESSION: 2024-25

PERIODIC TEST I	HALF YEARLY	PERIODIC TEST II	FINAL EXAMINATION
UNIT-1:	UNIT-1: THEORETICAL	UNIT-2: ACCOUNTING	UNIT-1: THEORETICAL
THEORETICAL	FRAME WORK	PROCESS	FRAME WORK
FRAME WORK	Introduction to	Recording of Business	Introduction to Accounting
Introduction to	Accounting	Transactions	 Accounting- concept,
Accounting	Basic Accounting	• Depreciation: Meaning,	meaning, as a source of
 Accounting- 	Terms- Entity,	Features, Need, Causes,	information, objectives,
concept, meaning, as	Business Transaction,	factors	advantages and limitations,
a source of	Capital, Drawings.		types of accounting
information,	Liabilities (Non	Other similar terms:	information; users of
objectives,	Current and Current).	Depletion and	accounting information and
advantages and	Assets (Non Current,	Amortisation	their needs. Qualitative
limitations, types of	Current); Expenditure	 Methods of 	Characteristics of
accounting	(Capital and Revenue),	Depreciation: i. Straight	Accounting Information.
information; users of	Expense, Revenue,	Line Method (SLM) ii.	Role of Accounting in
accounting	Income, Profit, Gain,	Written Down Value	Business.
information and	Loss, Purchase, Sales,	Method (WDV)	 Basic Accounting Terms-
their needs.	Goods, Stock, Debtor,		Entity, Business
Qualitative	Creditor, Voucher,	Difference between SLM	Transaction, Capital,
Characteristics of	Discount (Trade	and WDV; Advantages of	Drawings. Liabilities (Non
Accounting	discount and Cash	SLM and WDV	Current and Current).
Information. Role of	Discount)	 Method of recoding 	Assets (Non Current,
Accounting in	UNIT-2: ACCOUNTING	depreciation i. Charging to	Current); Expenditure
Business.	PROCESS	asset account ii. Creating	(Capital and Revenue),
 Basic Accounting 		provision for	Expense, Revenue, Income,
Terms- Entity,	Recording of Business	depreciation/accumulated	Profit, Gain, Loss, Purchase,
Business Transaction,	Transactions	depreciation account	Sales, Goods, Stock, Debtor,
Capital, Drawings.	 Voucher and 	• Treatment of disposal of	Creditor, Voucher, Discount
Liabilities (Non	Transactions: Source	asset	(Trade discount and Cash
Current and	documents and		Discount)
Current). Assets (Non	Vouchers, Preparation	Provisions, Reserves,	Theory Does of Assounting
Current, Current);	of Vouchers,	Difference Between	Theory Base of Accounting
Expenditure (Capital	Accounting Equation	Provisions and Reserves.	 Fundamental accounting
and Revenue),	Approach: Meaning	• Types of Reserves: i.	assumptions: GAAP:
Expense, Revenue,	and Analysis, Rules of	Revenue reserve ii. Capital	Concept
Income, Profit, Gain,	Debit and Credit.	reserve iii. General	• Pacia Accounting Concert
Loss, Purchase, Sales,	• Pocording of	reserve iv. Specific reserve	Basic Accounting Concept
Goods, Stock,	 Recording of Transactions: Books of 		: Business Entity Money
	TIANSACTIONS: BOOKS OF		Measurement, Going

Debtor, Creditor,	Original Entry- Journal	v. Secret Reserve	Concern, Accounting
Voucher, Discount	ongina Entry Journal		Period, Cost Concept, Dual
(Trade discount and	 Special Purpose 	 Difference between 	Aspect, Revenue
•	books:	capital and revenue	•
Cash Discount)		reserve	Recognition, Matching, Full
Theory Base of	Cash Book: Simple,		Disclosure, Consistency,
Accounting	cash book with bank	Trial balance and	Conservatism,
_	column and petty	Rectification of Errors	 Materiality and
 Fundamental 	cashbook	• Trial balance: objectives,	Objectivity
accounting	Purchases book	meaning and preparation	
assumptions: GAAP:		(Scope: Trial balance with	• System of Accounting.
Concept	 Sales book 	balance method only)	Basis of Accounting: cash
 Basic Accounting 	 Purchases return 	Sublice method only	basis and accrual basis
Concept : Business		 Errors: classification- 	 Accounting Standards:
Entity Money	book	errors of omission,	Applicability of Accounting
Measurement, Going	 Sales return book 	commission, principles,	Standards (AS) and Indian
Concern, Accounting		and compensating; their	Accounting Standards
Period, Cost	Journal proper Note:	effect on Trial Balance.	s and the second s
Concept, Dual	Including trade	• Detection and	(IndAS)
Aspect, Revenue	discount, freight and	Detection and	 Goods and Services Tax
• •	cartage expenses for	rectification of errors; (i)	(GST): Characteristics and
Recognition,	simple GST	Errors which do not affect	Advantages.
Matching, Full	calculation.	trial balance (ii) Errors	
Disclosure,	 Ledger: Format, 	which affect trial balance	UNIT-2: ACCOUNTING
Consistency,	Posting from journal	• preparation of suspense	PROCESS
Conservatism,	and subsidiary books,	account.	Recording of Business
 Materiality and 	Balancing of accounts		Transactions
Objectivity	balancing of accounts	UNIT 3: FINANCIAL	
	Trial balance:	STATEMENTS OF SOLE	 Voucher and
 System of 	objectives, meaning	PROPRIETORSHIP	Transactions: Source
Accounting. Basis of	and preparation	Financial Statements	documents and Vouchers,
Accounting: cash	(Scope: Trial balance	Meaning, objectives and	Preparation of Vouchers,
basis and accrual	with balance method	importance; Revenue and	Accounting Equation
basis	only)	Capital Receipts; Revenue	Approach: Meaning and
Accounting		and Capital Expenditure;	Analysis, Rules of Debit and
Standards:	Bank Reconciliation	Deferred Revenue	Credit.
Applicability of	Statement:		• Posording of
Accounting	 Need and 	expenditure.	 Recording of Transactions: Books of
Standards (AS) and	preparation, Bank	Opening journal entry.	
Indian Accounting	Reconciliation		Original Entry- Journal
Standards (IndAS)	Statement	Trading and Profit and	 Special Purpose books:
Stanuarus (IIIUAS)		Loss Account: Gross	
Goods and Services		Profit, Operating profit	• Cash Book: Simple, cash
Tax (GST):		and Net profit.	book with bank column and
Characteristics and		Preparation.	petty cashbook
Advantages.		Balance Sheet: need,	 Purchases book
		grouping and marshalling	
UNIT-2:		of assets and liabilities.	 Sales book
ACCOUNTING			

PROCESS	Purchases return book
Recording of	Sales return book
Business	Journal proper Note:
Transactions	Including trade discount,
 Voucher and 	freight and cartage
Transactions: Source	expenses for simple GST
documents and	calculation.
Vouchers,	Ledger: Format, Posting
Preparation of	from journal and subsidiary
Vouchers,	books, Balancing of
Accounting Equation Approach: Meaning	accounts Bank
and Analysis, Rules	Reconciliation Statement:
of Debit and Credit.	Need and preparation,
	Bank Reconciliation
 Recording of Transactions: Books 	Statement
of Original Entry-	Depreciation, Provisions
Journal	and Reserves
	• Depreciation: Meaning,
	Features, Need, Causes,
	factors
	Other similar terms:
	Depletion and Amortisation
	Methods of Depreciation:
	i. Straight Line Method
	(SLM) ii. Written Down
	Value Method (WDV)
	Difference between SLM
	and WDV; Advantages of
	SLM and WDV
	 Method of recoding
	depreciation i. Charging to
	asset account ii. Creating
	provision for
	depreciation/accumulated
	depreciation account
	Treatment of disposal of
	asset
	Provisions, Reserves,
	Difference Between
	Provisions and Reserves.

	• Types of Reserves: i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve
	• Difference between capital and revenue reserve
	Trial balance and Rectification of Errors
	• Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only)
	• Errors: classification- errors of omission, commission, principles, and compensating; their effect on Trial Balance.
	• Detection and rectification of errors; (i) Errors which do not affect trial balance (ii) Errors which affect trial balance
	• preparation of suspense account.
	UNIT 3: FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP
	Financial Statements Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure.
	Opening journal entry.
	Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation.
	Balance Sheet: need, grouping and marshalling of

	assets and liabilities. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital	
	debts, provision for doubtful debts, provision	
	for discount on debtors, Abnormal loss, Goods taken	
	welfare, interest on capital and managers commission.	
	Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.	
	Incomplete Records Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	
PROJECT: TOPIC AS PER CBSE GUIDELINES		