



DELHI PUBLIC SCHOOL KAMRUP

ANNUAL SYLLABUS SCHEME

Class XI

ENGLISH- 301

SESSION: 2024-2025

PT-1	HALF YEARLY EXAM	PT-2	ANNUAL EXAM
<p>PROSE (HORNBILL)</p> <ol style="list-style-type: none"> The Portrait of a Lady We're Not Afraid to Die ...if We Can All Be Together Discovering Tut: the Saga Continues <p>PROSE (SNAPSHOTS)</p> <ol style="list-style-type: none"> The Summer of the Beautiful White Horse 	<p>PROSE (HORNBILL)</p> <ol style="list-style-type: none"> The Portrait of a Lady We're Not Afraid to Die ...if We Can All Be Together Discovering Tut: the Saga Continues <p>PROSE(SNAPSHOTS)</p> <ol style="list-style-type: none"> The Summer of the Beautiful White Horse The Address 	<p>PROSE (HORNBILL)</p> <ol style="list-style-type: none"> The Adventure Silk Road <p>PROSE (SNAPSHOTS)</p> <ol style="list-style-type: none"> Mother's Day Birth The Tale of Melon City <p>POEM (HORNBILL)</p>	<p>PROSE (HORNBILL)</p> <ol style="list-style-type: none"> 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

<p>2. The Address</p> <p>POEM (HORNBILL)</p> <p>1. A Photograph 2. The Laburnum Top</p> <p>GRAMMAR</p> <p>1. Gap Filling 2. Reordering and Transformation of sentences</p> <p>CREATIVE</p>	<p>3. Mother's Day</p> <p>POEM (HORNBILL)</p> <p>1. A Photograph 2. The Laburnum Top 3. The Voice of the Rain</p> <p>GRAMMAR</p> <p>1. Gap Filling 2. Reordering and Transformation of sentences</p> <p>CREATIVE WRITING SKILLS</p> <p>1. Classified Advertisement</p>	<p>1. Childhood 2. Father to Son</p> <p>GRAMMAR</p> <p>1. Gap Filling 2. Reordering and Transformation of sentences</p> <p>CREATIVE WRITING SKILLS</p> <p>1. Essay Writing 2. Letter Writing</p>	<p>PROSE(SNAPSHOTS)</p> <p>1. The Summer of the 2. Beautiful White Horse 3. The Address</p> <p>4. Mother's Day 5. Birth 6. The Tale of Melon City</p> <p>POEM (HORNBILL)</p> <p>1. A Photograph 2. The Laburnum Top 3. The Voice of the Rain 4. Childhood 5. Father to Son</p> <p>GRAMMAR</p>
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<p>WRITING SKILLS</p> <ol style="list-style-type: none"> 1. Classified Advertisements 2. Poster Making 3. Speech Writing 4. Comprehension 	<ol style="list-style-type: none"> 2. Poster Making 3. Speech Writing 4. Debate 5. Note Making Summarizing 6. Comprehension 		<ol style="list-style-type: none"> 1. Gap Filling 2. Reordering and Transformation of sentences <p>CREATIVE WRITING SKILLS</p> <ol style="list-style-type: none"> 1. Classified Advertisement 2. Poster Making 3. Speech Writing 4. Debate 5. Note Making Summarizing 6. Essay Writing 7. Letter Writing 8. Comprehension
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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 2- Olympic Value Education. CHAPTER 3- Yoga.	CHAPTER 1- Changing Trends & Career in Physical Education. CHAPTER 2- Olympic Value Education. CHAPTER 3- Yoga. CHAPTER 4- Physical Education & Sports for CWSN. CHAPTER 5- Physical Fitness and Wellness.	CHAPTER 6- Test, Measurements & Evaluation. CHAPTER 7 - Fundamentals of Anatomy and Physiology in Sports. CHAPTER 8 - Fundamentals of Kinesiology and Biomechanics in Sports	CHAPTER 1- Changing Trends & Career in Physical Education CHAPTER 2- Olympic Value Education CHAPTER 3- Yoga CHAPTER 4- Physical Education & Sports for CWSN CHAPTER 5- Physical Fitness and Wellness 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
<ol style="list-style-type: none">1. Numbers and Quantification2. Numerical applications3. Sets4. Relations	<ol style="list-style-type: none">1. Numbers and Quantification2. Numerical applications3. Sets4. Relations5. Sequences and Series6. Permutations and Combinations7. Mathematical and logical reasoning	<ol style="list-style-type: none">1. Calculus2. Probability3. Descriptive Statistics4. Basics of Finance Mathematics	<ol style="list-style-type: none">1. Numbers and quantification2. Numerical applications3. Sets4. Relations5. Sequences and Series6. Permutations and Combinations7. Mathematical and logical reasoning8. Calculus9. Probability10. Descriptive Statistics11. Basics of Finance Mathematics12. Coordinate Geometry

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
<p><u>PART A:</u></p> <p><u>STATISTICS</u></p> <p>Unit 1: Introduction</p> <p>Unit 2: Collection, Organisation and Presentation of data</p> <p><u>PART B:</u></p> <p><u>MICROECONOMICS</u></p>	<p><u>PART A:</u></p> <p><u>STATISTICS</u></p> <p>Unit 1: Introduction</p> <p>Unit 2: Collection, Organisation and Presentation of data</p> <p><u>PART B:</u></p> <p><u>MICROECONOMICS</u></p> <p>Unit 4: Introduction</p> <p>Unit 5: Consumer's</p>	<p><u>PART A:</u></p> <p><u>STATISTICS</u></p> <p>Unit 1: Introduction</p> <p>Unit 2: Collection, Organisation and Presentation of data</p> <p>Unit 3: Statistical Tools and Interpretation</p> <ul style="list-style-type: none"> • Measures of Central Tendency • Correlation <p><u>PART B:</u></p> <p><u>MICROECONOMICS</u></p> <p>Unit 6: Producer Behaviour and Supply</p> <ul style="list-style-type: none"> • Production Function • Cost • Revenue • Producer's 	<p><u>PART A:</u></p> <p><u>STATISTICS</u></p> <p>Unit 1: Introduction</p> <p>Unit 2: Collection, Organisation and Presentation of data</p> <p>Unit 3: Statistical Tools and Interpretation</p> <ul style="list-style-type: none"> • Measures of Central Tendency • Correlation • Introduction to Index Numbers <p><u>PART B:</u></p> <p><u>MICROECONOMICS</u></p> <p>Unit 4: Introduction</p> <p>Unit 5: Consumer's Equilibrium and Demand</p> <p>Consumer's equilibrium - meaning of utility, marginal</p>

<p>Unit 4: Introduction</p> <p>Unit 5: Consumer's Equilibrium and Demand</p> <p>Consumer's equilibrium - meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.</p>	<p>Equilibrium and Demand</p> <p>Consumer's equilibrium - meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium</p> <p>Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand – percentage-change method.</p> <p>Unit 6: Producer Behaviour and Supply</p> <ul style="list-style-type: none"> • Production 	<p>equilibrium</p>	<p>utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.</p> <p>Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand – percentage-change method.</p> <p>Unit 6: Producer Behaviour and Supply</p> <ul style="list-style-type: none"> • Production Function • Cost • Revenue
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	<p>Function</p> <ul style="list-style-type: none"> • Cost 		<ul style="list-style-type: none"> • Producer's equilibrium • Supply <p>Unit 7: Forms of Market and Price Determination under Perfect Competition with simple applications</p> <ul style="list-style-type: none"> • Perfect competition • Simple Applications of Demand and Supply: Price ceiling, price floor.
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PROJECT: TOPIC 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
<p><u>PART A:</u> <u>FOUNDATION OF BUSINESS</u></p> <p>UNIT 1</p> <p>NATURE AND PURPOSE OF BUSINESS</p> <p>History of Trade and Commerce in India</p> <p>Business – meaning and characteristics</p> <p>Business, profession and employment – Concept</p> <p>Objectives of business</p> <p>Classification of business activities - Industry and Commerce</p> <p>Industry-types: primary, secondary, tertiary Meaning and subgroups</p> <p>Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning</p> <p>Business risk-Concept</p>	<p><u>PART A:</u> <u>FOUNDATION OF BUSINESS</u></p> <p>UNIT 1</p> <p>NATURE AND PURPOSE OF BUSINESS</p> <p>History of Trade and Commerce in India</p> <p>Business – meaning and characteristics</p> <p>Business, profession and employment – Concept</p> <p>Objectives of business</p> <p>Classification of business activities - Industry and Commerce</p> <p>Industry-types: primary, secondary, tertiary Meaning and subgroups</p> <p>Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning</p> <p>Business risk-Concept</p>	<p><u>PART B: FINANCE AND TRADE</u></p> <p>UNIT 7 SOURCES OF BUSINESS FINANCE</p> <p>Concept of business finance</p> <p>Owners’ funds- equity shares, preferences share, retained earnings</p> <p>Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD)</p> <p>UNIT 8 SMALL BUSINESS AND ENTERPRISES</p> <p>Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship</p> <p>Small scale</p>	<p><u>PART A: FOUNDATION OF BUSINESS</u></p> <p>UNIT 1</p> <p>NATURE AND PURPOSE OF BUSINESS</p> <p>History of Trade and Commerce in India</p> <p>Business – meaning and characteristics</p> <p>Business, profession and employment – Concept</p> <p>Objectives of business</p> <p>Classification of business activities - Industry and Commerce</p> <p>Industry-types: primary, secondary, tertiary Meaning and subgroups</p> <p>Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning</p> <p>Business risk-Concept</p> <p>UNIT 2: FORMS OF BUSINESS</p>

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

<p>Statutory Corporations and Government Company</p> <p>Global Enterprises – Feature</p> <p>Joint venture</p> <p>Public private partnership – concept</p>	<p>Statutory Corporations and Government Company</p> <p>Global Enterprises – Feature</p> <p>Joint venture</p> <p>Public private partnership – concept</p> <p>UNIT 4 BUSINESS SERVICES</p> <p>Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account</p> <p>Banking services with particular reference to Bank Draft, Bank</p> <p>Overdraft, Cash credit. E-Banking: meaning, types of digital payments</p> <p>Insurance – Principles. Types – life, health, fire and marine insurance – concept</p> <p>Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning</p> <p>UNIT 5 EMERGING MODES OF BUSINESS</p> <p>E- business: concept, scope and benefits</p> <p>UNIT 6 SOCIAL RESPONSIBILITY OF BUSINESS AND</p>		<p>Feature</p> <p>Joint venture</p> <p>Public private partnership – concept</p> <p>UNIT 4 BUSINESS SERVICES</p> <p>Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account</p> <p>Banking services with particular reference to Bank Draft, Bank</p> <p>Overdraft, Cash credit. E-Banking: meaning, types of digital payments</p> <p>Insurance – Principles. Types – life, health, fire and marine insurance – concept</p> <p>Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning</p> <p>UNIT 5 EMERGING MODES OF BUSINESS</p> <p>E- business: concept, scope and benefits</p> <p>UNIT 6 SOCIAL RESPONSIBILITY OF BUSINESS AND BUSINESS ETHICS</p> <p>Concept of social responsibility</p> <p>Case of social responsibility</p>
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	<p>BUSINESS ETHICS</p> <p>Concept of social responsibility</p> <p>Case of social responsibility</p> <p>Responsibility towards owners, investors, consumers, employees, government and community</p> <p>Role of business in environment protection</p> <p>Business Ethics - Concept and Elements</p>		<p>Responsibility towards owners, investors, consumers, employees, government and community</p> <p>Role of business in environment protection</p> <p>Business Ethics - Concept and Elements</p> <p><u>PART B: FINANCE AND TRADE</u></p> <p>UNIT 7 SOURCES OF BUSINESS FINANCE</p> <p>Concept of business finance</p> <p>Owners' funds- equity shares, preferences share, retained earnings</p> <p>Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD)</p> <p>UNIT 8 SMALL BUSINESS AND ENTERPRISES</p> <p>Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and</p>
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			<p>Entrepreneurship</p> <p>Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)</p> <p>Role of small business in India with special reference to rural areas</p> <p>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</p> <p>UNIT 9 INTERNAL TRADE</p> <p>Internal trade - meaning and types services rendered by a wholesaler and a retailer</p> <p>Types of retail-trade- Itinerant and small-scale fixed shops retailers</p> <p>Large scale retailers- Departmental stores, chain stores – concept</p> <p>GST (Goods and Services Tax): Concept and key-features</p> <p>UNIT 10 INTERNATIONAL BUSINESS</p> <p>International trade: concept and benefits</p> <p>Export trade – Meaning</p>
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			<p>and Procedure</p> <p>Import trade – Meaning and Procedure</p> <p>Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP)</p> <p>World Trade Organization (WTO) meaning and objectives</p>
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
<p>UNIT-1: THEORETICAL FRAME WORK</p> <p>Introduction to Accounting</p> <ul style="list-style-type: none"> Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount) 	<p>UNIT-1: THEORETICAL FRAME WORK</p> <p>Introduction to Accounting</p> <p>Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)</p> <p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. Recording of Transactions: Books of 	<p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> 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 	<p>UNIT-1: THEORETICAL FRAME WORK</p> <p>Introduction to Accounting</p> <ul style="list-style-type: none"> Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount) <p>Theory Base of Accounting</p> <ul style="list-style-type: none"> Fundamental accounting assumptions: GAAP: Concept Basic Accounting Concept : Business Entity Money Measurement, Going

<p>Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)</p> <p>Theory Base of Accounting</p> <ul style="list-style-type: none"> • Fundamental accounting assumptions: GAAP: Concept • Basic Accounting Concept : Business Entity Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, • Materiality and Objectivity • System of Accounting. Basis of Accounting: cash basis and accrual basis • Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS) • Goods and Services Tax (GST): Characteristics and Advantages. <p>UNIT-2: ACCOUNTING</p>	<p>Original Entry- Journal</p> <ul style="list-style-type: none"> • Special Purpose books: • Cash Book: Simple, cash book with bank column and petty cashbook • Purchases book • Sales book • Purchases return book • Sales return book • Journal proper Note: Including trade discount, freight and cartage expenses for simple GST calculation. • Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts <p>Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only)</p> <p>Bank Reconciliation Statement:</p> <ul style="list-style-type: none"> • Need and preparation, Bank Reconciliation Statement 	<p>v. Secret Reserve</p> <ul style="list-style-type: none"> • Difference between capital and revenue reserve <p>Trial balance and Rectification of Errors</p> <ul style="list-style-type: none"> • 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. <p>UNIT 3: FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP</p> <p>Financial Statements Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure.</p> <p>Opening journal entry.</p> <p>Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation.</p> <p>Balance Sheet: need, grouping and marshalling of assets and liabilities.</p>	<p>Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism,</p> <ul style="list-style-type: none"> • Materiality and Objectivity • System of Accounting. Basis of Accounting: cash basis and accrual basis • Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS) • Goods and Services Tax (GST): Characteristics and Advantages. <p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. • Recording of Transactions: Books of Original Entry- Journal • Special Purpose books: • Cash Book: Simple, cash book with bank column and petty cashbook • Purchases book • Sales book
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<p>PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. • Recording of Transactions: Books of Original Entry- Journal 			<ul style="list-style-type: none"> • Purchases return book • Sales return book • Journal proper Note: Including trade discount, freight and cartage expenses for simple GST calculation. • Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts Bank Reconciliation Statement: • Need and preparation, Bank Reconciliation Statement <p>Depreciation, Provisions and Reserves</p> <ul style="list-style-type: none"> • 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.
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			<ul style="list-style-type: none"> • Types of Reserves: i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve • Difference between capital and revenue reserve <p>Trial balance and Rectification of Errors</p> <ul style="list-style-type: none"> • 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. <p>UNIT 3: FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP</p> <p>Financial Statements Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure.</p> <p>Opening journal entry.</p> <p>Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation.</p> <p>Balance Sheet: need, grouping and marshalling of</p>
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			<p>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 and managers commission.</p> <p>Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.</p> <p>Incomplete Records Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)</p>
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PROJECT: TOPIC AS PER CBSE GUIDELINES