

ARMY PUBLIC SCHOOL, BANGALORE
CURRICULUM (MONTHWISE) 2025-26

CLASS - XI
SUBJECT- ACCOUNTANCY

SL. NO.	MONTH	CONTENT
1.	APRIL	
2.	JUNE	Chapter – 1. Theoretical Framework Introduction to Accounting-concept, Basic Accounting Terms Chapter -2. Theory Base of Accounting Fundamental accounting assumption Fundamental accounting assumption, Basic accounting concept System of Accounting,
3.	JULY	Chapter – 3. Accounting Process Recording of Business Transactions, Journal and Ledger
4.	AUG	Chapter – 4 Special Purpose books: Cash Book, Purchases book, Sales book Purchases return book, Sales return book, Journal proper. Chapter – 5. Bank Reconciliation Statement: Need and preparation, Bank Reconciliation Statement
5.	SEPT	Chapter – 6-Depreciation: Meaning, Features, Need, Causes, factors Other similar terms: Depletion and Amortisation Methods of Depreciation:
6.	OCT	Chapter – 7. Trial balance and Rectification of Errors. Trial balance: objectives, meaning and preparation

7.	NOV	Chapter – 8. Financial Statements-I Meaning, objectives and importance; Opening journal entry. Trading and Profit and Loss Account: Gross Profit
8.	DEC	Chapter – 9. Financial Statements -II. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments
9.	JAN	Chapter – 10. Incomplete Records Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method.
10.	FEB	
11.	MARCH	

BOOKS: FINANCIAL ACCOUNTING -I NCERT

FINANCIAL ACCOUNTING -II NCERT