



**DELHI PUBLIC SCHOOL (JOKA) SOUTH KOLKATA**  
**SYLLABUS - 2020 -2021**  
**CLASS – XI**  
**ACCOUNTANCY**

<b>Examinations</b>	<b>Topics</b>
<b><u>PERIODIC TEST -I</u></b>	1. Introduction to Accounting 2. Theory base of Accounting 3. Recording of business transactions: a. Journal b. Ledger c. Cash book and petty cash book d. Special purpose subsidiary books  4. Trial Balance
<b><u>MIDTERM EXAMINATION</u></b>	1. Introduction to Accounting 2. Theory base of Accounting 3. Recording of business transactions a. Journal b. Ledger c. Cash book and petty cash book d. Special purpose subsidiary books  4. Bank Reconciliation Statement 5. Depreciation, Provisions & Reserves 6. Accounting for bills of exchange 7. Trial Balance  <b>PROJECT WORK</b>
<b><u>PERIODIC TEST -II</u></b>	1. Accounting for bills of exchange 2. Trial Balance and Rectification of errors 3. Financial Statements of Sole Proprietorship (From complete records and incomplete records)
<b><u>ANNUAL EXAMINATION</u></b>	1. Introduction to Accounting 2. Theory base of Accounting 3. Recording of business transactions 4. Bank Reconciliation Statement 5. Depreciation, Provisions & Reserves 6. Accounting for bills of exchange 7. Trial Balance and Rectification of errors 8. Financial Statements of Sole Proprietorship (From complete and incomplete records) 9. Computers in Accounting <b>PROJECT WORK</b>

## **TOPICS DELETED**

### **PART A: FINANCIAL ACCOUNTING – I**

#### **Unit-2: Accounting Process**

##### **Units/Topics**

##### **Bank Reconciliation Statement:**

- Bank Reconciliation Statement with Adjusted Cash Book

##### **Accounting for Bills of Exchange**

- Retirement of bill
- Renewal of bill

### **PART B: FINANCIAL ACCOUNTING – II**

#### **Unit 3: Financial Statements of Sole Proprietorship**

##### **Units/Topics**

##### **Incomplete Records**

- Difference between accounts from incomplete records and Statement of Affairs.
- Preparation of Trading, Profit and Loss account and Balance Sheet.

#### **Unit 4: Computers in Accounting**

##### **Units/Topics**

- Introduction to operating software, utility software and application software. Introduction to accounting information system (AIS) as a part of Management Information System.
- Stages in automation: (a) Accounting process in a computerised environment; comparison between manual accounting process and computerised accounting process, (b) Sourcing of accounting software; kinds of software: readymade software; customised software and tailor-made software; generic considerations before sourcing accounting software (c) creation of account groups and hierarchy (d) generation of reports - trial balance, profit and loss account and balance sheet