THE WISDOM GLOBAL SCHOOL

SYLLABUS BIFURCATION

GRADE 11

SUBJECT:- ACCOUNTANCY

NAME OF BOOKS: DK GOEL (ARYA PUBLICATIONS)

YEAR 2025-26

NAME OF THE TEACHER:- MR. MOHIT ARORA

S.NO	BOOK NAME	MONTH	CHAPTER NUMBER	CHAPTER NAME	SUB-TOPICS	NO. OF DAYS REQUIRED	ACTIVITY/PROPS	SMART BOARD(PPT /VIDEO)	CHARTS
	DK GOEL (ARYA PUBLICATIONS)	APRIL	1	MEANING & OBJECTIVES OF ACCOUNTING	ACCOUNTING- CONCEPT, OBJECTIVES, ADVANTAGES AND LIMITATIONS,	1	NO	PPT	NO
1					TYPES OF ACCOUNTING INFORMATION; USERS OF ACCOUNTING INFORMATION AND THEIR NEEDS	1	NO	PPT	NO
					QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION.	1	NO	PPT	NO
	DK GOEL (ARYA				ROLE OF ACCOUNTING IN BUSINESS.	1	NO	PPT	NO
	PUBLICATIONS) THEIR NEEDS QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION. ROLE OF ACCOUNTING IN BUSINESS. 1 NO BASIC ACCOUNTING TERMS- BUSINESS TRANSACTION, CAPITAL, DRAWINGS. LIABILITIES (NON-CURRENT AND CURRENT). ASSETS (NON-CURRENT, CURRENT); FIXED ASSETS (TANGIBLE AND INTANGIBLE), EXPENDITURE (CAPITAL AND REVENUE), EXPENDITURE (CAPITAL AND REVENUE), EXPENDITURE (CAPITAL AND REVENUE), EXPENSE, INCOME, PROFIT, GAIN, LOSS, PURCHASE, SALES, GOODS, STOCK, DEBTOR, CREDITOR, VOUCHER, DISCOUNT (TRADE DISCOUNT AND CASH DISCOUNT) 1 NO	PPT	NO						
2		APRIL	2	BASIC ACCOUNTING TERMS	INTANGIBLE), EXPENDITURE (CAPITAL AND REVENUE), EXPENSE, INCOME,	1	NO	PPT	NO
					DEBTOR, CREDITOR, VOUCHER, DISCOUNT (TRADE DISCOUNT AND	1	NO	PPT	NO
	DW GO TV				FUNDAMENTAL ACCOUNTING ASSUMPTIONS: GAAP: CONCEPT BUSINESS ENTITY, MONEY MEASUREMENT, GOING CONCERN,	2	NO	РРТ	NO
3	(ARYA	MAY)	AY 3	ACCOUNTING PRINCIPLES	ACCOUNTING PERIOD, COST CONCEPT, DUAL ASPECT, REVENUE RECOGNITION, MATCHING,	2	NO	PPT	NO
					FULL DISCLOSURE, CONSISTENCY, CONSERVATISM, MATERIALITY AND OBJECTIVITY	2	NO	PPT	NO

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4	DK GOEL (ARYA PUBLICATIONS)	MAY	4	PROCESS AND BASIS OF ACCOUNTING	CASH BASIS AND ACCRUAL BASIS OF ACCOUNTING	2	NO	PPT	NO			
	 			T								
					APPLICABILITY IN INDAS , NEED FOR ACCOUNTING STANDARDS	1	NO	PPT	NO			
5	DK GOEL (ARYA	MAN	5	ACCOUNTING STANDARDS	NATURE OF ACCOUNTING STANDARDS,	1	NO	PPT	NO			
5	PUBLICATIONS)	MAY	5		BENEFITS OF ACCOUNTING STANDARDS,	1	NO	PPT	NO			
					UTILITY OF ACCOUNTING STANDARDS	1	NO	PPT	NO			
	DK GOEL				MEANING OF ACCOUNTING EQUATION,	1	NO	PPT	NO			
6	(ARYA	MAY	6	ACCOUNTING EQUATIONS	EFFECT OF TRANSACTIONS ON ACCOUNTING EQUATION	1	NO	PPT	NO			
	PUBLICATIONS)				RULES OF DEBIT & CREDIT,	1	NO	PPT	NO			
					NUMERICAL QUESTIONS	4	NO	PPT	NO			
	DK GOEL				DOUBLE ENTRY SYSTEM,	1	NO	PPT	NO			
7	(ARYA PUBLICATIONS)	JULY	7	DOUBLE ENTRY SYSTEM	CLASSIFICATION OF ACCOUNTS - PERSONAL, REAL & NOMINAL	1	NO	PPT	NO			
	DK GOEL	JULY	8	ORIGIN OF TRANSACTIONS: SOURCE DOCUMENTS OF ACCOUNYTANCY	VOUCHER AND TRANSACTIONS:	2	YES	PPT	NO			
8	(ARYA				SOURCE DOCUMENTS AND VOUCHERS	2	YES	PPT	NO			
	PUBLICATIONS)			ACCOUNTIANCY	PREPARATION OF VOUCHERS	2	YES	PPT	NO			
					MEANING & NATURE OF JOURNAL	1	NO	PPT	NO			
	DK GOEL				FORMAT OF JOURNAL, STEPS IN JOURNALISING	1	NO	PPT	NO			
9	(ARYA	AUGUST	9	BOOKS OF ORIGNAL ENTRY -	RULES OF JOURNALISING	1	NO	PPT	NO			
	PUBLICATIONS)			JOURNAL	CODICNAL ENTRY	NO	PPT	NO				
					NUMERICAL QUESTIONS	4	NO	PPT	NO			
10	DK GOEL (ARYA	AUGUST	10	ACCOUNTING FOR GOODS &	GOODS AND SERVICES TAX (GST): CHARACTERISTICS AND OBJECTIVE	1	NO	PPT NO	NO			
1	PUBLICATIONS)		10	SERVICE TAX (GST)	TYPES OF TAXES UNDER GST	1	NO	PPT	NO			
									ACCOUNTING PROCEDURE	2	NO	PPT
				MID	TERM ASSESSMENT							
					TYPES OF CASH BOOK	2	YES	PPT	NO			
11	DK GOEL (ARYA	SEPTEMBER	11	BOOKS OF ORIGNAL ENTRY - CASH BOOK	RECORDING OF ENTRIES IN CASH BOOK	2	YES	PPT NO PPT NO	NO			
	PUBLICATIONS)			BOOK	NUMERICAL QUESTION	2	YES	PPT	NO			
			BER 12	BOOKS OF ORIGNAL ENTRY - SPECIAL PURPOSE SUBSIDIARY BOOKS	PURCHASE BOOK,	1	NO	PPT	NO			
	DK GOEL	SEPTEMBER			SALES BOOK	1	NO	PPT	NO			
12	(ARYA				PURCHASE RETURN BOOK,	1	NO	PPT	NO			
	PUBLICATIONS)				SALES RETURN BOOK	1	NO	PPT	NO			
					JOURNAL PROPER	2	NO NO	PPT	NO NO			
	DK GOEL				LEDGER: FORMAT,	1	NO	PPT	NO			
13	(ARYA	SEPTEMBER	13	LEDGER	POSTING FROM JOURNAL AND SUBSIDIARY BOOKS,	1	NO	PPT	NO			

	PUBLICATIONS)				BALANCING OF ACCOUNTS	2	NO	PPT	NO
	DK GOEL				TRIAL BALANCE: OBJECTIVES AND PREPARATION	2	NO	PPT	15
14	(ARYA PUBLICATIONS)	SEPTEMBER	14	TRIAL BALANCE & ERRORS	(SCOPE: TRIAL BALANCE WITH BALANCE METHOD ONLY)				
					NUMERICAL QUESTIONS	2	NO	PPT	15
15	DK GOEL (ARYA	OCTOBER	20	FINANCIAL STATEMENTS	MEANING, OBJECTIVES AND IMPORTANCE; TRADING AND PROFIT AND LOSS ACCOUNT: GROSS PROFIT, OPERATING PROFIT AND NET PROFIT. PREPARATION	2	YES	PPT	NO
	PUBLICATIONS)				BALANCE SHEET: NEED, GROUPING AND MARSHALLING OF ASSETS AND LIABILITIES. PREPARATION	2	YES	PPT 15	
					NUMERICAL QUESTIONS	3	YES		
16	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	21	FINANCIAL STATEMENTS - WITH ADJUSTMENTS	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	3	NO	PPT	NO
17	DK GOEL (ARYA PUBLICATIONS)	OCTOBER	21	FINANCIAL STATEMENTS - WITH ADJUSTMENTS	ABNORMAL LOSS, GOODS TAKEN FOR PERSONAL USE/STAFF WELFARE, INTEREST ON CAPITAL AND MANAGERS COMMISSION. PREPARATION OF TRADING AND PROFIT AND LOSS ACCOUNT AND BALANCE SHEET OF A SOLE PROPRIETORSHIP WITH ADJUSTMENTS,	3	NO		
					NUMERICAL QUESTIONS	6	NO	PPT	NO
18	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	22	ACCOUNTS FROM INCOMPLETE RECORDS	FEATURES, REASONS AND LIMITATIONS. ASCERTAINMENT OF PROFIT/LOSS BY	2	NO	PPT	NO
					STATEMENT OF AFFAIRS METHOD				
19	DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	22	ACCOUNTS FROM INCOMPLETE RECORDS		3	NO	PPT	NO
					NUMERICAL QUESTIONS	4	NO	PPT	NO
20	DK GOEL (ARYA	NOVEMBER	15	BANK RECONCILIATION STATEMENT	NEED & PREPARATION OF BRS, CAUSES OF DIFFERENCES IN THE CASH BOOK & PASS BOOK BALANCE	3	NO	PPT	NO

	PUBLICATIONS)				METHODS OF PREPARING BRS, NUMERICAL QUESTIONS	4	NO	PPT	NO
	DK GOEL (ARYA PUBLICATIONS) DK GOEL (ARYA PUBLICATIONS) DK GOEL (ARYA PUBLICATIONS)	NOVEMBER	16	DEPRECIATION	DEPRECIATION: CONCEPT, FEATURES, CAUSES, FACTORS OTHER SIMILAR TERMS: DEPLETION AND AMORTISATION	1	NO	PPT	NO
21					METHODS OF DEPRECIATION: &I. STRAIGHT LINE METHOD (SLM)	2	NO	PPT	NO
					II. WRITTEN DOWN VALUE METHOD (WDV)	2	NO	PPT	NO
22	(ARYA	NOVEMBER	16	DEPRECIATION	DIFFERENCE BETWEEN SLM AND WDV; ADVANTAGES OF SLM AND WDV & CCOUNTING TREATMENT OF DEPRECIATION &I. CHARGING TO ASSET ACCOUNT &II. CREATING PROVISION FOR DEPRECIATION/ACCUMULATED DEPRECIATION ACCOUNT &	1	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
	DK COEI				ERRORS WHICH AFFECT THE TRIAL BALANCE	2	NO	PPT	NO
23	(ARYA	DECEMBER	18	RECTIFICATION OF ERRORS	ERRORS WHICH DO NOT AFFECT THE TRIAL BALANCE	2	NO	PPT	NO
					SUSPENSE ACCOUNT & NUMERICALS	3	NO	PPT	NO
24	DK GOEL (ARYA PUBLICATIONS)	DECEMBER	17	PROVISION & RESERVES	MEANING & IMPORTANCE, TYPES OF RESERVES	1	NO	PPT	NO
25	DK GOEL (ARYA PUBLICATIONS)	DECEMBER	19	CAPITAL & REVENUE	CLASSIFICATION OF EXPENDITURE & CLASSIFICATION OF RECEIPTS	1	NO	PPT	NO
26	DK GOEL (ARYA PUBLICATIONS)	JANUARY & FEBRUARY	REVISION			11	NO	NO	NO
	FINAL ASSESSMENT								