

ACA/DI/15	TEACHING PLAN (TP) Tentative	Academic Year:2026-27
REV: 00		Class- 11th Commerce Div -A & B
Date- 26/8/2026	Subject- Book Keeping & Accountancy	Subject code-50

Subject Teacher- Mrs Sujata Seelam

No.	Name of Chapter	Topics/ content of chapter	Planned Date of Commencing	Planned Date of Completion	Media/TeachingAid /Teaching Method used
1	Introduction to Bookkeeping & Accountancy	Meaning, Definition and Objectives	20/7/2026	20/7/2026	PPT and white board
		Importance of Book-keeping.	21/7/2026	21/7/2026	PPT and white board
		Difference between Book-keeping and Accountancy.	23/7/2026	23/7/2026	PPT and white board
		Basis of Accounting System.	24/7/2026	24/7/2026	PPT and white board
		Qualitative characteristics of accounting information	27/7/2026	27/7/2026	PPT and white board
		Basic Accounting Terminologies.	28/7/2026	28/7/2026	PPT and white board
		Accounting Concepts, Conventions and Principles.	30/7/2026	30/7/2026	PPT and white board
		Accounting Standards (AS) and IFRS	31/7/2026	31/7/2026	PPT and white board
		Objectives solving	3/8/2026	3/8/2026	White Board
		Objectives solving	4/8/2026	4/8/2026	White Board
2	Meaning & Fundamentals of double entry bookkeeping system	Meaning and Definition of Double entry Book-keeping System	6/8/2026	6/8/2026	PPT and white board
		Methods of Recording Accounting Information (Indian, single and double			
		Advantages of Double entry Book-keeping system.	7/8/2026	7/8/2026	PPT and white board
		Classification of Accounts.	8/8/2026	8/8/2026	
		Golden Rules of Debit and Credit (Traditional Approach)	10/8/2026	10/8/2026	PPT and white board
		Modern Approach of Rules of Accounts.	11/8/2026	11/8/2026	
		Ilustration	13/8/2026	13/8/2026	
		Objectives solving	14/8/2026	14/8/2026	White Board
		Objectives solving	17/8/2026	17/8/2026	White Board
		Recaptualation of chapter 1 and 2	18/8/2026	22/8/2026	
		Practical Problem no- 1 to Practical problem no- 5	24/8/2026	31/8/2026	White Board

3	Journal	Meaning, Importance and Utility of Accounting Documents.	1/9/2026	1/9/2026	PPT and white board
		Meaning, Definition, Importance and Utility of Journal.			
		Specimen of Journal.	3/9/2026	3/9/2026	PPT and white board
		Recording of Journal entries with GST.			
		Objectives solving	4/9/2026	4/9/2026	PPT and white board
		Objectives solving			
		Practical Problem no- 1 to Practical problem no- 10	7/9/2026	22/9/2026	White Board
		Revision for UNIT TEST -1	24/9/2026	25/9/2026	White Board
		UNIT TEST -1 EXAM	26/9/2026	30/9/2026	
4	Ledger	Meaning, Definition and Importance of Ledger.	1/10/2026	1/10/2026	PPT and white board
		Specimen of Ledger.			
		Posting of entries from Journal/Subsidiary Books to Ledger.	5/10/2026	5/10/2026	
		Balancing of Ledger Accounts.			PPT and white board
		Objectives solving	6/10/2026	6/10/2026	White Board
		Objectives solving			
		Practical Problem no- 1 to Practical problem no- 9	8/10/2026	23/9/2026	White Board
5	Subsidiary -Books	Introduction, Meaning and need for maintaining Subsidiary	9/10/2026	9/10/2026	PPT and white board
		Simple and Analytical Petty Cash Book under Imprest			
		Cash Book with Cash Column	10/10/2026	10/10/2026	
		Cash Book with Cash and Bank Columns.			
		Practical Problem no -1 to Practical Problem no-5	12/10/2026	26/10/2026	White Board
		Revision	27/10/2026	29/10/2026	
		TERM -1 EXAM	30/10/2026	6/11/2026	
		Credit books- Purchase Book, Purchase Return Book,	26/11/2026	26/11/2026	
		Sales Book, Sales Return Book and Journal Proper	27/11/2026	27/11/2026	
		Practical Problem no -6 to Practical Problem no-10	28/11/2026	4/12/2026	

6	Bank Reconciliation Statement	Meaning, Definition and Utilities of Accounting Documents	7/12/2026	7/12/2026	PPT and white board
		Meaning, Definition, Need and Importance of Bank Reconciliation Statement.			PPT and white board
		Reasons for difference between Cash Book balance and Pass Book balance.	8/12/2026	8/12/2026	PPT and white board
		Specimen of Bank Reconciliation Statement.			PPT and white board
		Preparation of Bank Reconciliation Statement.			PPT and white board
		Practical Problem no- 1 to Practical problem no- 10	10/12/2026	18/12/2026	White Board
7	Depreciation	Meaning, Definition and Importance of Depreciation.	21/12/2026	21/12/2026	PPT and white board
		Factors of Depreciation.			PPT and white board
		Methods of Depreciation. - Straight Line Method. & Written Down Value Method			PPT and white board
		Difference between Fixed Instalment Method and Written Down Value Method.	22/12/2026	22/12/2026	PPT and white board
		Accounting Treatment for Depreciation.			
		UNIT TEST-2 EXAM	28/12/2026	31/12/2026	
		Practical Problem no- 1 to Practical problem no- 10	1/1/2027	14/12/2027	White Board
8	Rectification of Errors	Meaning & Effects of errors	18/1/2027	18/1/2027	PPT and white board
		Types of Errors			PPT and white board
		Detection & Rectification of errors	19/1/2027	19/1/2027	PPT and white board
		Preparation of Suspense Accounts			PPT and white board
		Practical Problem no- 1 to Practical problem no- 10	21/1/2027	30/1/2027	White Board
9	Final Accounts of a proprietary concern	Meaning, Objectives and Importance of Final Accounts.	1/2/2027	1/2/2027	PPT and white board
		Preparation of Trading Account.			PPT and white board
		Preparation of Profit and Loss Account	2/2/2027	2/2/2027	PPT and white board
		Preparation of Balance Sheet			PPT and white board
		Effects of following adjustments.- Closing stock	4/2/2027	4/2/2027	PPT and white board
		Outstanding Expenses Prepaid Expenses			PPT and white board
		Depreciation on assets, Bad debts and R.D.D.	5/2/2027	5/2/2027	PPT and white board
		Discount on Debtors and Creditors, Accrued Income			PPT and white board
		Income received in advance ,Interest on capital			PPT and white board
		Goods distributed as free sample			PPT and white board
		Goods withdrawn by proprietor for Personal use			PPT and white board
		Practical Problem no- 1 to Practical problem no- 8	8/2/2027	15/2/2027	White Board

10	Single Entry System	Introduction and Meaning of Single Entry System	16/2/2027	16/2/2027	PPT and white board
		Difference between Single Entry System and Double Entry			PPT and white board
		Preparation of Statement of Affairs			PPT and white board
		Preparation of Statement of Profit or Loss			PPT and white board
		Additional Information / Adjustments	18/2/2027	18/2/2027	PPT and white board
		Additional Capital , Drawings, Depreciation of Fixed Assets			PPT and white board
		Bad debts, Reserve for Doubtful Debts (RDD)			
		Undervaluation & Overvaluation of Assets & Liabilities			
		Interest on Loan, Interest on Capital, Interest on Drawings			PPT and white board
		Outstanding / unpaid expenses, Prepaid expenses			
		Practical Problem no- 1 to Practical problem no- 10	22/2/2027	27/2/2027	White Board
		Revision	1/3/2027	5/3/2027	White Board
		TERM-II EXAM (theory)	10/3/2027	17/3/2027	
		ABT TEST	18/3/2027	27/3/2027	

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