



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2026 -2027



Subject: Accounts Term: First Term

Name of the Subject Co-ordinator: Mr. Debraj Chowdhury

Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 56

No. of Periods Available: 63

Class: XI

Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
April	13	Unit 1: Introduction to Accounting Unit 2: Journal, Ledger & Trial Balance	i) Evolution of accounting: The three phases ii) Basic Terms: Transactions, Vouchers, Capital, Asset, Liabilities, Trade Debtors, Trade Creditors, Purchases, Sales, goods traded in, Stock, Profit, Loss, Expense, Revenue, Income & Drawings. (i) Journal: recording of entries in journal with narration (a) Classification of Accounts: traditional classification or modern approach. (b) Double Entry System (c) Rules of Journalizing – traditional classification or modern approach. (d) Meaning of journal; Advantages of using of journal. (e) Format of journal (f) Simple & Compound journal entries. (g) Opening journal entry (h) Theory based explanations of GST	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 1.1 – 2.16 Page: 7.1 – 7.60	Demonstration and Group Activities. Prepare two charts to show: • Identification of events and transactions. • Theory Base of Accounting
May	12	Unit 1: Introduction to Accounting Unit 2: Journal, Ledger & Trial Balance continue..... Accounts Project 1	iii) Accounting Equation: Meaning & usefulness. (iv) Meaning & definition of Book Keeping, Accounting & Accountancy; differences between book-keeping, accounting and accountancy, accounting cycle. (v) Use of accounting information. (vi) Subfields of accounting: Meaning of financial accounting, cost accounting and management accounting. (ii) Ledger: Posting from journal to respective ledger (a) Meaning of Ledger (b) Format of Ledger (c) Mechanics of posting (d) Closing/Balancing of ledger accounts (e) Adjusting & closing journal entries (iv) Trial Balance – (a) Meaning, objectives, advantages, limitations (b) Preparation of TB Last date of submission of Accounts Project 1: 13th July, 2026	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 6.1 – 6.12 Page: 8.1 – 8.32 & 13.1 – 13.34 Discussion of Accounts Project as per ISC guidelines	Preparation of chart to show Accounting Equation. Preparation of another chart to show different source documents such as invoice, cash memo, pay in slip. Demonstration and experiments of different accounts to prepare Trial Balance.
June	14	Unit 2: Journal, Ledger & Trial Balance continue.... Unit Test 1 begins from 13.07.26 UT 1 Syllabus: Introduction to Accounting, Basic Accounting Terms & Journals Unit 3: Bank Reconciliation Statement	(iii) Sub-division of Journal: (a) Cash Book [including simple cash book & triple column cash book (cash, bank and discount) with – contra entry pertaining to receipt of cheque not deposited on the same day; adjustment pertaining to a definite cash balance to be maintained/overdraft facility to be availed at the end of the month. (b) Petty Cash Book (including analytical and imprest system). (c) Sales Day Book, Purchase Day Book, (d) Sales Return Day Book, Purchase Return Day Book (e) Journal Proper. (f) Mechanics of posting from special subsidiary book. Note: Transactions with GST is excluded in Cash Book & Returns Books Meaning, preparation of BRS from the given cash book balance or pass book balance/overdraft. PREPARATION OF BRS FROM THE EXTRACT OF CASH BOOK/PASS BOOK, PREPARATION OF AN AMENDED CASH BOOK AND BRS STATEMENT AFTER ADJUSTING CASH BOOK BALANCE.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 9.1 – 11.32 Page: 14.1 – 14.66	Making different groups to develop cash transactions and recording those transactions in Cash Book. Comparison of Cash Book & Pass Book for development of BRS
July	24	Unit 4: Depreciation	Depreciation, Methods of charging depreciation, Methods of depreciation (i) Depreciation – Meaning, need, causes, objectives & characteristics (ii) Methods of charging depreciation: straight line method, written down value method: advantages, limitations and differences between both the methods. (iii) Methods of recording depreciation: charging to asset account, creating provision for depreciation/accumulated depreciation (iv) Problems – SLM/DBM, Purchase, Sales with/without assets disposal Note: Question on change of method from SLM to WDV and vice-versa are not required.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 15.1 – 15.62	Prepare a chart to show graphically the methods of depreciation.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Debraj Chowdhury

Signature of the Co – Teachers: 1. Mr. Debraj Chowdhury

Submitted on: 20.04.26

Academic Co-ordinator: *Soumoh Chatterjee*

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]



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Session Plan/ Syllabus Coverage for the Academic Year 2026 -2027



Subject: Accounts Term: 1st Term & 2nd Term Name of the Subject Co-ordinator: Mr. Debraj Chowdhury Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 56, 36 + 42

No. of Periods Available: (27 + 39)

Class: XI

Sections: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
August	24	Unit 5: Bills of Exchange Unit 6: Accounting Concepts	(i) Introduction to Negotiable Instruments: explanation of basic terms (ii) Practical problems in the books of drawer, drawee and endorsee – journal entries and ledger accounts. Note: Accommodation of Bill is not required. Recording in the books of the bank not required. (i) GAAP, Going Concern, Accounting Entity, Money Measurement, Accounting Period, Complete Disclosure, Revenue Recognition, Verifiable objectives, Matching Principle, Historical Cost, Accrual Concept, Dual Aspect Concept, Materiality, Consistency, (ii) Accounting Standards (iii) IFRS	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 17.1 – 17.66 Page: 3.1 – 5.10	Preparation of chart to represent graphically different types of bills of exchange
September	03 (1 st Term) 07 (2 nd Term)	First Term examination begins from 07.09.2026 First Term Syllabus: Unit 1, 2, 3, 4, 5 & 6 Unit 7: Final Accounts	Revision The entire syllabus of First Term is completed Segregation of accounts as per Trading, Profit & Loss and Balance Sheet	Giving special attention to MCQ and SAQ as per ISC guidelines. The entire syllabus of First Term is completed. Class notes about meaning of Final Account	Preparation of Final Account steps in chart.
October	15	Unit 7: Final Accounts Accounts Project 2	(i) Capital & Revenue expenditure/income (ii) Provisions and Reserves (iii) Trading, Profit & Loss Account and Balance Sheet without adjustments (iv) Trading, Profit & Loss A/C and Balance Sheet with adjustments. (v) Marshalling of Balance Sheet (vi) Adjusting, closing & transfer entries. (GST is excluded) Note: Practical problems from provision for doubtful debts accounts are not required. Last date of Submission of Accounts Project 2: 07.12.2026	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 18.1 – 19.68 Page: 20.1 – 20.104 Discussion of Accounts Project as per ISC guidelines	A trial balance is given to the students to identify the items of trading account, profit & loss account and balance sheet in three groups
November	17	Unit 7: Final Accounts continue... Unit 8: Rectification of Errors Unit Test 2 begins from 16.11.26 Syllabus of Unit 2: Depreciation & Bills of Exchange	Final Accounts problems with adjustments (i) Types of errors: errors of omission. Errors of commission, errors of principles, compensating errors. (ii) Rectification of errors after preparation of trial balance & through suspense a/c if required. (iii) Rectification of errors after preparation of final a/c through P/L. Suspense A/C if required.	Class notes & discussion of all adjustments Preparation of Suspense Account based on rectified journals Double Entry Book Keeping ISC XI Page: 20.1 – 20.104 Page: 21.1 – 21.62	PPT showing of problem with adjustments Demonstration of actual, wrong & rectified journal entries.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Debraj Chowdhury

Signature of the Co – Teacher: 1. Mr. Debraj Chowdhury

Submitted on: 20.04.26

Academic Co-ordinator: *Soumit Chatterjee*

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]



ST. LAWRENCE HIGH SCHOOL

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Session Plan/ Syllabus Coverage for the Academic Year 2026 -2027



Subject: Accounts

Term: 2nd Term

Name of the Subject Co-ordinator: Mr. Debraj Chowdhury

Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 42, 58

No. of Periods Available: 48

Class: XI

Sections: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
December	17	Unit 8: Rectification of Errors continues.... Unit 9: Computerised Accounting System(CAS)	Rectification entries after preparation of Trial Balance with preparation of Suspense Account. Rectification entries after preparation of Final Accounts. Note: Redrafting of Balance Sheet not required. Introduction, components of CAS, Salient features of CAS, Advantages and Limitations of CAS, Accounting Information System	Class notes, discussion of preparation of Suspense Account based on rectified entries. Double Entry Book Keeping ISC XI Page: 21.1 – 21.62	Demonstration of Suspense Account based on different rectified entries.
January	22	Unit 10: Non-Trading Organization	(i) NTO: meaning, objectives, necessity and treatment of specific items. (ii) Different books maintained and differences between them – (a) Receipt & Payment A/C (b) Income & Expenditure A/C (c) Balance Sheet (iii) Preparation of Income & Expenditure A/C and Closing Balance Sheet Note: Preparation of a Receipts & Payments A/C only or Income & Expenditure A/C with a Balance Sheet from incomplete records need not be covered (in horizontal format)	Class notes, discussion and explanation of the Chapter. Discussion of questions as per ISC guideline from the Text Book & the Reference Book. Double Entry Book Keeping ISC XI: Page: 22.1 – 22.88	Demonstration and experiment of different NTO and their accounts.
February	09	Unit 1 to Unit 10 2 nd Term Examination begins from 15.02.2027 Syllabus for 2 nd Term Examination: Unit 1, 2, 3, 4, 5, 6, 7, 8, 9 & 10	Revision of all chapters and their MCQ & SAQ based questions The entire syllabus of 2 nd Term is completed	Class notes of MCQ and SAQ	Demonstration of MCQ questions as per ISC XI pattern.
March		Corrections Continues	Corrections Continues		

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Debraj Chowdhury

Signature of the Co – Teacher: 1. Mr. Debraj Chowdhury

Submitted on: 20.04.26

Academic Co-ordinator: *Saumak Chatterjee*

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]