



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2025-2026



Subject: Accounts

Term: First Term

Name of the Subject Co-ordinator: Mr. Pralay Kabi

Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 60

No. of Periods Available: 71

Class: XI Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
April	17	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) Journal Entries – Input CGST & Input SGST/ Input IGST. Output CGST & Output SGST/Output IGST/Setting off Input GST against Output 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: <ul style="list-style-type: none"> • Identification of events and transactions. • Theory Base of Accounting
May	13	Unit 1: Introduction to Accounting Unit 2: Journal, Ledger & Trial Balance continue..... Accounts Projects 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	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 23.06.25 U1 1 Syllabus: introduction to Accounting & 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	27	Unit 4: Depreciation Accounts Project 2	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 Discussion of Accounts Project as per ISC guidelines	Prepare a chart to show graphically the methods of depreciation.

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

Kindly mention the chapters included for Terminal Examinations.

Signature of the Co – Teachers: 1. Mr. Pralay Kabi

PRINCIPAL

Submitted on: 13.5.25
21.04.25

Academic Co-ordinator: Soumah chatterji

VICE PRINCIPAL



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2025-2026



Subject: Accounts Term: First Term & 2nd Term

Name of the Subject Co-ordinator: Mr. Pralay Kabi

Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 40 (1st Term) + 35 (2nd Term)

No. of Periods Available: 75 (34 + 41)

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	10 (1 st Term) 00 (2 nd Term)	First Term examination begins from 15.09.2025 First Term Syllabus: Unit 1, 2, 3, 4, 5 & 6 Unit 7: Final Accounts	Revision The entire syllabus of First Term is completed	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	18	Unit 7: Final Accounts	(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.	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	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	23	Unit 7: Final Accounts continue... Unit 8: Rectification of Errors Unit Test 2 begins from 17.11.25 Syllabus of UT 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.

Kindly mention the chapters included for Terminal Examinations.

Signature of the Co – Teachers: 1, Mr. Pralay Kabi

PRINCIPAL

Submitted on: 13.5.25
21.04.25

Academic Co-ordinator: Soumak Chatterjee

VICE PRINCIPAL



ST. LAWRENCE HIGH SCHOOL

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Session Plan/ Syllabus Coverage for the Academic Year 2025-2026



Subject: Accounts Term: 2nd Term

Name of the Subject Co-ordinator: Mr. Pralay Kabi

Name of the Book: Double Entry Book Keeping ISC XI

No. of Working Days: 72 (2nd Term)

No. of Periods Available: 54

Class: XI Sections: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
December	20	Unit 8: Rectification of Errors continue....	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.	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 9: 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	12	Unit 1 to Unit 9 2nd Term Examination begins from 16.02.2026 Syllabus for 2nd Term Examination: Unit 1, 2, 3, 4, 5, 6, 7, 8 & 9	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	Exam Continues		

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

Kindly mention the chapters included for Terminal Examinations.

Signature of the Co – Teachers: 1, Mr. Pralay Kabi

Submitted on: ^{13.5.25}~~21.04.25~~

Academic Co-ordinator: Soumdh chatterjee

PRINCIPAL

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