

**Weekly Distribution of  
Syllabus  
Class 11<sup>h</sup>  
Subject Accountancy**

<b>MONTH</b>	<b>WEEK</b>	<b>NAME OF CHAPTER</b>	<b>TOPICS/CONTENT</b>
<b>September 2021</b>	<b>1<sup>st</sup> 06-11 September</b>	Trial balance	Theory, preparation of trial balance after preparing of ledger. Preparation of trial balance when only balances are given. Open suspense account if trial balance is not equal.
	<b>2<sup>nd</sup> 13-18 September</b>	Rectification of error	Theory with types of errors. Practical problem on two sided errors. Identification of one sided error.
	<b>3<sup>rd</sup> 20-25 September</b>		Practical problems on one sided error without open suspense account, open suspense account. Preparation of suspense ledger with comprehensive problem.
	<b>4<sup>th</sup> 27 September -01 October</b>	Depreciation	Theory, practical problems on straight line method, diminishing balance method with purchase & sale of assets in different time interval.

**Weekly Distribution of  
Syllabus  
Class 12<sup>th</sup>  
Subject Accountancy**

<b>MONTH</b>	<b>WEEK</b>	<b>NAME OF CHAPTER</b>	<b>TOPICS/CONTENT</b>
<b>September 2021</b>	<b>1<sup>st</sup> 06-11 September</b>	<b>Company accounts Accounting treatment of shares</b>	Theory of company, types of shares, types of shares capital, process of issue of shares, difference between reserve capital and capital reserved, minimum subscription, private placement of shares, Sweat equity shares, ESOP (All theory)
	<b>2<sup>nd</sup> 13-18 September</b>		Practical accounting treatment of issues of shares at par, at premium treatment of calls in arrear, call in advance for fully subscribed and under subscribed shares. Presentation of shares capital with notes to accounts in balance sheet.
	<b>3<sup>rd</sup> 20-25 September</b>		Forfeiture of shares with re issue of shares and transfer of forfeiture balance to capital reserve in case of shares issued at par/at premium.
	<b>4<sup>th</sup> 27 September - 01 October</b>		Accounting treatment of forfeiture of oversubscribed shares with pro-rata calculation and also treatment of partial premium received.