KENDRIYA VIDYALAY SANGATHAN REGIONAL OFFICE BHOPAL

CBT CLASS 11 ACCOUNTANCY MONTH WISE SYLLABUS

(SESSION 2025-26)

Month	Unit /Chapter
July 2025	1. Introduction to accounting
	2. Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings.
	Liabilities (Non Current and Current). Assets (Non Current, Current);
	Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss,
	Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade
	discount and Cash Discount)
August 2025	1. Theory base of accounting
	2. Accounting equations
September 2025	1. Vouchers
	2. Journal Subsidiary books
	3. Ledger
October 2025	Bank Reconciliation statement
November 2025	Depreciation Provisions and reserves
December 2025	Trial Balance and rectification of errors
January 2026	Financial Statements of sole proprietor
	Account from Incomplete Record-Single Entry System