



CLASS 11 ACCOUNTANCY — LO's Aligned Monthly Split-up Syllabus (April 2026–March 2027) + Portion Boundaries + Exams + Weightage + Question Paper Design + Blueprint
(For CM SoE & Non-CM SoE)
Developed by:- Jharkhand Council Of Educational Research & Training (Curriculum Division)

Month	Teaching Days (Available)	NCERT Chapter Titles	Sub-topics / Portion Boundary	LOs (*LO Mapping - IDs) (NCERT Higher Secondary Stage LO)	Practicals / Activities (Minimum)	Assessment / Exams (प्रश्न पत्र एवं उत्तर कुंजिका निर्माण)
Apr2026 + May 2026 + Jun 2026		ACCOUNTANCY: Part I — Chapter 1 Introduction to Accounting; Chapter 2 Theory Base of Accounting; Chapter 3 Recording of Transactions - I (Start)	Part I Ch 1–2: meaning, objectives, advantages and limitations of accounting; users of accounting information; accounting terms; assumptions and concepts; basis of accounting; accounting standards; GST concept and characteristics. Part I Ch 3 (start): source documents, vouchers, accounting equation, rules of debit and credit and journal.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Voucher preparation drill; accounting equation worksheet; GST basic calculations; project topic identification (as per guidelines).	April to June portion tested in Project RAIL on 07-07-2026 DIET Hazaribag एवं DIET Jamtara
Jul 2026	14	ACCOUNTANCY: Part I — Chapter 3 Recording of Transactions - I (Finish); Chapter 4 Recording of Transactions - II (Start)	Part I Ch 3: journal entries and posting basics. Part I Ch 4 (start): cash book (simple, two-column, petty cash), purchase book, sales book, returns books, journal proper, ledger posting and balancing.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Journal posting practice; subsidiary books format work; cash book exercises; peer correction of entries.	July portion tested in Project RAIL on 04-08-2026 DIET Latehar एवं DIET Lohardaga
Aug 2026	12	ACCOUNTANCY: Part I — Chapter 4 Recording of Transactions - II (Finish)	Part I Ch 4: subsidiary books complete; ledger posting and balancing; practice of cash and non-cash transactions. Portion boundary (Half-Yearly): Part I theoretical framework + accounting process taught portion complete up to Chapter 4.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07	Ledger preparation exercises; group practice on subsidiary books; half-yearly revision worksheet.	Half Yearly Exam: 07-09-2026 to 12-09-2026 (covers Jun–Aug).
Sep 2026	23	ACCOUNTANCY: Part I — Chapter 5 Bank Reconciliation Statement; Chapter 6 Trial Balance and Rectification of Errors (Start)	Part I Ch 5: need and preparation of BRS. Part I Ch 6 (start): trial balance, objectives, agreement and disagreement, types and rectification of errors (intro + initial practice).	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	BRS problem solving; trial balance error-hunt activity; half-yearly remedial and stepwise answer improvement.	September portion tested in Project RAIL on 06-10-2026 DIET Ramgarh एवं DIET Ranchi
Oct 2026	22	ACCOUNTANCY: Part I — Chapter 6 Trial Balance and Rectification of Errors (Finish); Chapter 7 Depreciation, Provisions and Reserves	Part I Ch 6: rectification of errors complete. Part I Ch 7: depreciation meaning, need and methods (SLM and WDV), recording of depreciation, disposal of assets, provisions, reserves and types of reserves. Portion boundary: Part I complete through Chapter 7.	LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Numericals on depreciation methods; rectification entries worksheet; reserve/provision classification chart.	October portion tested in Project RAIL on 03-11-2026 DIET Simdega एवं DIET W-Singhbhum.
Nov 2026	14	ACCOUNTANCY: Part II — Chapter 8 Financial Statements - I	Part II Ch 8: stakeholders and their information requirements; capital and revenue distinction; financial statements; trading and profit and loss account; operating profit (EBIT); balance sheet; opening entry.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07	Preparation of Trading, P&L A/c and Balance Sheet from trial balance; classification of capital and revenue items; project progress review.	November portion tested in Project RAIL on 08-12-2026 DIET Deoghar एवं DIET Dhanbad
Dec 2026	21	ACCOUNTANCY: Part II — Chapter 9 Financial Statements - II + Full Revision + Project Work	Part II Ch 9: adjustments—closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for bad debts, provision for discount, manager's commission, interest on capital. Portion boundary: Full syllabus completed sequentially (Part I then Part II) by December 2026.	LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Adjustment entries practice; full financial statement problems; project work finalisation and viva preparation.	December portion tested in Project RAIL on 12-01-2027 DIET Garhwa एवं DIET Giridih
Jan 2027	18	ACCOUNTANCY: Full Revision + Project Work Consolidation + Sample Papers	Complete revision of chapters 1–9; accounting treatment practice; annual examination preparation.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Sample papers; ledgers and final accounts revision; project record / viva rehearsal.	Project RAIL (Full Syllabus) on 02-02-2027 DIET Hazaribag एवं DIET Jamtara
Feb 2027 (Revision Month)	19	ACCOUNTANCY: Full Revision (Part I + Part II) + Project Record	Entire syllabus revision with numericals, journal/ledger practice, trial balance and final accounts consolidation.	LO-SSC-01, LO-SSC-02, LO-SSC-05, LO-SSC-07, LO-SSC-09	Mock papers; speed and accuracy practice; project record final submission.	Annual Examination: 01-03-2027 to 05-03-2027 AND 15-03-2027 to 20-03-2027 - full syllabus

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Mar 2027	20	Board Examination (continued, if applicable) / Post-exam Academic Support	Board examination continuation / light post-exam academic engagement, bridge work, reading / enrichment / record completion as applicable.		Bridge activities / portfolio / reading enrichment / feedback.	Post-exam school support (as applicable)
LO ID	LOs (*LO Mapping - IDs) (NCERT Higher Secondary Stage LO)					
LO-SSC-01	recognise the relevance of the domain of knowledge in establishing interlinkages with natural and social environment;					
LO-SSC-02	classify and compare the cause and effect relationship in the context of occurrence of events, natural and social processes and their impact on different sections of the society;					
LO-SSC-03	explain concepts like unity in diversity, democracy, development, diverse factors and forces that enrich our cultural heritage;					
LO-SSC-04	discuss the need to evolve plurality of approaches in understanding natural and social phenomena;					
LO-SSC-05	demonstrate a variety of approaches on integration and interrelation within and across disciplines;					
LO-SSC-06	identify democratic ethos, equity, mutual respect, equality, justice, and harmony;					
LO-SSC-07	demonstrate skills of observation, enquiry, reflection, empathy, communication, and critical thinking;					
LO-SSC-08	create awareness and sensitivity towards environmental issues, sustainable development, gender disparities, marginalised section of the society and persons with special needs; and					
LO-SSC-09	illustrate concepts related to different subjects with the help of technology.					
QUESTION PAPER DESIGN / BLUEPRINT						
A. THEORY BLUEPRINT						
S.No.	Unit / Section Block		Marks	Prescribed Scope / Paper Component		
1	Part A		56	Financial Accounting-I (Theoretical Framework + Accounting Process)		
2	Part B		24	Financial Accounting-II (Financial Statements of Sole Proprietorship)		
	TOTAL		80	Theory Paper		
B. TYPOLOGY OF QUESTIONS						
S.No.	Category / Question Type		Marks	Weightage / Nature		
1	Remembering & Understanding		32	40%		
2	Applying		24	30%		
3	Analysing / Evaluating / Creating		24	30%		
	TOTAL		80	100%		
C. INTERNAL / PRACTICAL / PROJECT						
S.No.	Component		Marks	Remarks		
1	Project Work		20	Internal / Project		