



AUROBINDO INTERNATIONAL SCHOOL

(An English Medium Co-Educational Senior Secondary School, Affiliated to CBSE)

Contact No. 0141-2240823/339 Mob: +918696906818

Session 2023-2024

Class XI

Subject: Accountancy

Book Name: Accountancy XI (NCERT)

Ch. No.	Ch. Name	Month	PA I 20 Marks	Half Yearly (80)	PA II 20 Marks	Annual Exam 80)
Unit -1	Introduction to Accounting Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. 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)	April/May	✓	✓	✓	✓
Unit-1	Theory Base of Accounting Fundamental accounting assumptions: GAAP: Concept Basic accounting concept : Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity System of Accounting. Basis of Accounting: cash basis and accrual basis Accounting Standards: Applicability in IndAS Goods and Services Tax (GST): Characteristics and Advantages.	July	✓	✓		✓
Unit-2 Accounting Process	Recording of Business Transactions Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal Special Purpose books: Cash Book: Simple, cash book with	August		✓		✓

	<p>bank column and petty cashbook Purchases book Sales book Purchases return book Sales return book Journal proper</p> <p>Note: Including trade discount, freight and cartage expenses for simple GST calculation.</p> <p>Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts</p>					
	<p>Bank Reconciliation Statement: Need and preparation, Bank Reconciliation Statement</p>	August		✓		✓
	<p>Depreciation, Provisions and Reserves Depreciation: Meaning, Features, Need, Causes, factors Other similar terms: Depletion and Amortisation Methods of Depreciation: Straight Line Method (SLM) Written Down Value Method (WDV) Note: Excluding change of method Difference between SLM and WDV; Advantages of SLM and WDV Method of recoding depreciation Charging to asset account Creating provision for depreciation/accumulated depreciation account Treatment of disposal of asset</p>	September		✓	✓	✓
	<p>Provisions, Reserves, Difference Between Provisions and Reserves. Types of Reserves: i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve Difference between capital and revenue reserve</p>	September		✓		✓
	<p>Trial balance and Rectification of Errors Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only)</p>	September/ October		✓		✓
	<p>Errors: classification-errors of omission, commission, principles, and compensating; their effect on Trial Balance. Detection and rectification of errors;</p> <p>i. Errors which do not affect trial balance</p> <p>ii. Errors which affect</p>				✓	✓

	trial balance Preparation of suspense account.					
Unit 3: Financial Statements of Sole Proprietorship	Financial Statements Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry. Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshaling of assets and liabilities. Preparation.	November			✓	✓
	Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission.	December				✓
	Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.	January				✓
Part C: Project Work (Any One)	1. Collection of source documents, preparation of vouchers, recording of transactions with the help of vouchers. 2. Preparation of Bank Reconciliation Statement with the given cash book and the pass book with twenty to twenty- five transactions. 3. Comprehensive project of any sole proprietorship business. This may state with journal entries and their ledgering, preparation of Trial balance. Trading and Profit and Loss Account and Balance Sheet. Expenses, incomes and profit (loss), assets and liabilities are to be depicted using pie chart/bar diagram.	October/January		✓		✓
	Revision	February				

Evaluation Scheme for Theory Examination

Units	Periods	Marks
Part A: Financial Accounting-1		
Unit-1: Theoretical Framework	25	12
Unit-2: Accounting Process	115	44
Part B: Financial Accounting-II		
Unit-3: Financial Statements of Sole Proprietorship	60	24
Part C: Project Work	20	20



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Session 2023-2024

Class XI

Subject: Economics

Book Name: Economics XI (NCERT)

Subject : Economics						
Ch.No.	Ch. Name	Month	PA I 20 Marks	Half Yearly (70)	PA II 20 Marks	Annual Exam (70)
Part A	Statistics for Economics					
Chapter-1	Introduction	April	√	√		√
Chapter -2	Collection of data	July	√	√		√
Chapter -3	Organisation of Data	August		√		√
Chapter -4	Presentation of Data	August		√		√
Chapter -5	Measures of Central Tendency	September		√		√
Chapter -6	Measures of Dispersion	October			√	√
Chapter -7	Correlation	November			√	√
Chapter -8	Index Numbers	December/January				√
Chapter -9	Use of Statistical Tools	January				√
Part B:	Introductory Microeconomics					
Chapter -1	Introduction 1.1 A Simple Economy 1.2 Central Problems of an Economy 1.3 Organization of Economic Activities 1.4 Positive and Normative Economics 1.5 Microeconomics and Macroeconomics 1.6 Plan of the Book	April	√	√		√
Chapter -2	Theory of Consumer Behaviour 2.1 Utility 2.2 the Consumer's Budget 2.3 Optimal Choice of the Consumer 2.4 Demand 2.5 Market Demand 2.6 Elasticity of Demand	April/July	√	√		√
Chapter -3	Production and Costs 3.1 Production Function 3.2 The Short Run and the Long Run 3.3 Total Product, Average and Marginal Product 3.4 The Law of Diminishing Marginal Product and the Law of Variable Proportions 3.5 Shapes of Total Product, Marginal Product and Average Product Curves 3.6 Returns to Scale 3.7 Costs	August		√		√
Chapter -4	The Theory of the Firm Perfect Competition 4.1 Perfect Competition : Defining features 4.2 Revenue 4.3 Profit Maximization	August/September		√		√

	4.4 Supply Curve of a Firm 4.5 Determinants of a Firm's Supply Curve 4.6 Market Supply curve 4.7 Price Elasticity of Supply					
Chapter -5	Market Equilibrium 5.1 Equilibrium, excess Demand, Excess Supply 5.2 Applications	October/November			√	√
Chapter -6	Non-Competitive Markets 6.1 Simple Monopoly in the commodity Market 6.2 Other Non-perfectly Competitive Markets	January				√
	Revision	February				
Part C:	Project in Economics	October/January				

Evaluation Scheme for Examination

Units		Marks	Periods
Par	Statistics for Economics		
	Introduction	15	10
	Collection, Organisation and Presentation of data		30
	Statistical Tools and Interpretation	25	50
		40	
Part B:	Introductory Microeconomics		
	Introduction	04	10
	Consumer's Equilibrium and Demand	15	40
	Producer Behaviour and Supply	15	35
	Forms of Market and Price Determination under Perfect Competition with simple applications.	06	25
		40	
			200
Part C:	Project in Economics	20	20



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Session 2023-2024

Class XI

Subject: Informatics Practices

Book Name: Informatics Practices XI

Subject : Informatics Practices						
Ch.No.	Ch. Name	Month	PA I 20 Marks	Half Yearly (70)	PA II 20 Marks	Annual Exam (70)
Ch-1	Computer System	April	√	√		√
Ch-2	Getting started with Python	April/May	√	√		√
Ch-3	Python Fundamentals	July		√		√
Ch-4	Data Handling	July/August		√		√
Ch-5	Flow of control	August		√		√
Ch-6	List Manipulation	October			√	√
Ch-7	Dictionaries	November				√
Ch-10	Database concepts	November			√	√
Ch-11	Structured Query Language	December/January				√
Ch-12	Emerging Trends	January				√

Theory Marks Distribution

Unit No	Unit Name	Marks
1	Introduction to computer system (Ch-1)	10
2	Introduction to Python (Ch-2 To Ch-7)	25
3	Database concepts and the Structured Query Language (Ch-10, Ch-11)	30
4	Introduction to Emerging Trends (Ch-12)	5
	Total	70

Practical Marks Distribution

S.No.	Unit Name	Marks
1	Problem solving using Python programming language	11
3	Creating data base using My SQL and performing Queries	7
4	Practical file (minimum of 14 python programs, and 14 SQL queries)	7
5	Viva-Voce	5
	Total	30



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Session 2023-2024

Class XI

Subject: Business Studies

Book Name: Business Studies XI (NCERT)

Subject : Business & Studies						
Ch.No.	Ch. Name	Month	PA I 20 Marks	Half Yearly (80)	PA II 20 Marks	Annual Exam (80)
Ch-1	Business Trade & Commerce	April/May	√	√		√
Ch-2	Forms of Business Organisation	April/May	√	√		√
Ch-3	Public, Private and Global Enterprises	July		√		√
Ch-4	Business Services	August		√		√
Ch-5	Emerging Modes of Business	August/September		√		√
Ch-6	Social Responsibility of Business and Business Ethics	October		√		√
Ch-7	Formation of a Company	November			√	√
Ch-8	Sources of Business Finance	December			√	√
Ch-9	MSME and Business Entrepreneurship	December				√
Ch-10	Internal Trade	January				√
Ch-11	International Business	January				√
	Project	February				

Evaluation Scheme for Theory Examination

Units		Periods	Marks
Part A	Foundations of Business		
1	Nature and Purpose of Business	18	16
2	Forms of Business Organisations	24	
3	Public, Private and Global Enterprises	18	14
4	Business Services	18	
5	Emerging Modes of Business	10	10
6	Social Responsibility of Business and Business Ethics	12	
	Total	100	40
Part B	Finance and Trade		
7	Sources of Business Finance	30	20
8	Small Business	16	
9	Internal Trade	30	20
10	International Business	14	
	Total	90	40
	Project Work (One)	30	20



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ENTREPRENEURSHIP (066)

DISTRIBUTION OF SYLLABUS – CLASS XI – 2023-2024

Subject : ENTREPRENEURSHIP						
Ch.No.	Ch. Name	Month	PA I 20 Marks	Half Yearly (80)	PA II 20 Marks	Annual Exam (80)
Unit 1	Entrepreneurship: Concept and Functions <ul style="list-style-type: none"> •Entrepreneurship: Concept and Functions and need , • Advantage and Limitations of Entrepreneurship • Myths about Entrepreneurship • Why Entrepreneurship for You • Process of Entrepreneurship •Entrepreneurship Scenario 	April/May	√	√		√
Unit 2	An Entrepreneur <ul style="list-style-type: none"> •Entrepreneurial Values, Attitudes and Motivation • Competencies and characteristics • Types of Entrepreneurs • Why be an Entrepreneur • Intrapreneur: Meaning and Importance 	July	√	√		√
Unit 3	Entrepreneurship Journey <ul style="list-style-type: none"> •Idea generation. • Feasibility Study and opportunity assessment • Business Plan: meaning, purpose and elements • Execution of Business Plan 	August		√	√	√
Unit 4	Entrepreneurship as Innovation and Problem Solving <ul style="list-style-type: none"> •Entrepreneurs as problem solvers •Innovations and Entrepreneurial Ventures – Global and Indian •Role of Technology – E-commerce and Social Media •Social Entrepreneurship – Concept Risk taking – concept and types 	September to October		√	√	√
Unit 5	Understanding the Market <ul style="list-style-type: none"> •Market: Concept, Types •Micro and Macro Market Environment •Market Research - Concept, 	October to November			√	√

	<ul style="list-style-type: none"> •Importance and Process •Marketing Mix 					
Unit 6	Business Finance and Arithmetic <ul style="list-style-type: none"> •Unit of Sale, Unit Price and Unit Cost - for single product or service •Types of Costs - Start up, Variable and Fixed •Break Even Analysis - for single product or service •Income statement • cash flow projections 	November to December				√
Unit 7	Resource Mobilization <ul style="list-style-type: none"> •Types of Resources – Physical, Human, Financial and Intangible. •Selection and utilization of human resources and professionals like Accountants, Lawyers, Auditors, Board Members, etc. •Estimating financial resources requirements • Methods of meeting the financial requirements • Size and capital based classifications of business enterprises 	December to January				√
	Revision	February				√

S.No.	Unit	No. of Periods	Marks
Unit 1	Entrepreneurship: Concept and Functions	15	15
Unit 2	An Entrepreneur	25	
Unit 3	Entrepreneurial Journey	30	20
Unit 4	Entrepreneurship as Innovation and 20 Problem Solving	30	
Unit 5	Understanding the Market	40	15
Unit 6	Business Finance and Arithmetic	30	20
Unit 7	Resource Mobilization	30	
	PROJECT WORK	40	30
	Total	240	100