

# THE E5 SCHOOL



NH-9, Delhi Road, Garhi, Hansi (Haryana) Website: www.thee5school.in

Contact: 82228-80892,9053511161

**ACADEMIC SESSION: 2025-26** 

## GRADE: 11<sup>TH</sup> COMM

## ANNUAL PLANNER

### ACCOUNTS READER: MENTION THE BOOK NAME (ECONOMICS XI)

Months	WEEK	Units	Topics	Activity
APRIL	1 <sup>st</sup>	Unit-1 Introduction	What is Economics?	PPT
			Meaning and scope.	
	2 <sup>nd</sup>	Unit-2 Collection,	Functions of Economics	
			Importance of statistics in Economics	
	3 <sup>rd</sup>	Organisation and Presentation	Collection of data	
	4 <sup>th</sup>	of data		
	4		Organisation of Data	
		Unit-2		
		T	Presentation of Data	
D C A X Z	1 st	Unit-2		
MAY	_		Measures of Central Tendency-Arithmetic mean and related	
	2 <sup>nd</sup>	Unit-3 Statistical Tools and	·	
		Interpretation	questions	
	3 <sup>rd</sup>			
		Unit-3		
	4 <sup>th</sup>			
		Unit-3		
		TT 1: 0		
		Unit-3		
			Median and Mode	
			Correlation- meaning and properties, scatter diagram;	
			measures of correlation	
			Measures of correlation	
JUNE			SUMMER VACATION	
	1 ct			1
JULY	1 <sup>st</sup>	TT ': 2	Introduction to Index Numbers meaning, types - Wholesale	
	2 <sup>nd</sup>	Unit-3	Dei as Inday Myssel an	
	2	U-:4-2	Price Index Number	
	3 <sup>rd</sup>	Unit-3	Inday Number	
		—Unit-3	Index Number	
	4 <sup>th</sup>	— UIII-3	Consumer Price Index	
			Consumer Frice mack	

		Unit-3		
AUGUST	1 <sup>st</sup>	Unit-3	Inflation and Index Numbers, Simple Aggregative Method.	
	2 <sup>nd</sup>	Unit-4 Part –B	Meaning of microeconomics and macroeconomics; positive	
	_	Introductory Microeconomics	and normative economics	
	$3^{\text{rd}}$			
		Unit-4	What is an economy? Central problems of an economy: what,	
	4 <sup>th</sup>		how and for whom to produce; concepts of Production	
	•	Unit 5: Consumer's	Possibility Frontier and Opportunity Cost.	
		Equilibrium and Demand	Consumer's equilibrium	
			Consumer's equilibrium	
SEPTEMBER			TERM - 1 EXAMINATION	
OCTOBER	1 st	Unit-5	Consumer's equilibrium	PPT
	2 <sup>nd</sup>	1	1	
	2	Unit -5	Indifference curve analysis of consumer's equilibrium	
	3 <sup>rd</sup>			
	444	_Unit-5	Demand, market demand, determinants of demand, demand	
	4 <sup>th</sup>		schedule, demand curve and its slope, movement along and	
			shifts in the demand curve	
		Unit-5		
			price elasticity of demand, percentage-change method and	
NOVEMBER	1 <sup>st</sup>	Unit-6	total expenditure method.	
NOVEMBER	1**	Producer Behaviour and	Meaning of Production Function	
	2 <sup>nd</sup>	Supply		
	2"	Бирріу	Returns to a Factor	
			accturing to a ractor	
	3 <sup>rd</sup>	Unit-6		
	4th		Cost	
	-	Unit-6		

#### **ENGLISH SYLLABUS BIFURCATION**

Months	WEEK	Grammar	Writing Skills	Snapshot	Hornbill	Activity
APRIL	1st 2nd	<u>4 .Integrated</u>	3· Poster making	1Introductio	2.· The	
	3rd	<u>Grammar.Tense</u>		n syllabus and	portrait of	
	4th	Excercise and		blueprint	lady	

		editing task.		discussion·	
MAY	1st		1.Note Making	4. The summer of	2. A
	2nd			the beautiful	Photograph(poem)
	3rd		Speech writing	white horse.	3. We are not afraid
	4th				to die - if we can all
					be together.
JUNE			SUMMER VACATION		
JULY	1st		4Advertisment: Classified	. —	1.Discovering
	2nd		- Situation vacant /wanted		Tut:The Saga
	3rd	3. Grammar gap filling			Continues
	4th				2. The laburnum
AUGUST	1st	4. Transformation of	1.Advertisment: To	<u> </u>	top(poem)  3.The voice of the
AUGUST	2nd	sentences, Narration	let ,Property for sale	Z. The address	rain( poem)
	3rd	Sentences, Narration	let ,1 topetty for sale	The address	tam( poem)
	4th	_			
SEPTEMBER	4111		TERRA 4 EVARABILATION		
_	1.04		TERM -1 EXAMINATION  3 .Advertisment : Tour and	1 Madhan's day	2. The adventure
OCTOBER	1st 2nd	4.Clauses ,types of clauses	travels, lost and found	1 .Mother's day	2. The adventure
	3rd	4. Clauses ,types of clauses	dravers, lost and round		
	4th	_			
NOVEMBER	1st		4. Advertisment:Change of	1.Birth	2.Silk road
NOVEIVIBER	2nd	4.Transformation of	time / person/items/things	1.DIIIII	3. Silk road
	3rd	sentences.	time / person/items/timigs	3.The tale of	S. Siik load
	4th	Integrated grammar	1.Debate writing	melon city	2.Father to son
	4111	excercise			
DECEMBER	1st		REVISION	-	
	2nd				
	3rd				
	4th				
JANUARY		-	REVISION		
FEBRUARY			REVISION		
MARCH			TERM -2 EXAMINATION		

### **BUSINESS STUDIES (054)**

Months WEEK		UNITS	TOPICS	Activity
APRIL	1 st	1: Evolution and Fundamentals of Business	History of Trade and Commerce in Indi Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centres, Major Imports ar Exports, Position of Indian SubContinent in the World Economy.	d
	$2^{ m nd}$		2. Business – meaning and characteristics	
			<ol> <li>Business, profession and employment - Concept.</li> <li>Objectives of business.</li> </ol>	-
	3rd 4 <sup>th</sup>		<ul><li>5. Classification of business activities - Industry and Commerce.</li><li>6. Industry-types: primary, secondary, tertiary Meaning and subgroups.</li></ul>	
	7		<ol> <li>Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance transportation, warehousing, communication, and advertising) – meaning.</li> <li>Business risk-Concept.</li> </ol>	
MAY	1 <sup>st</sup>	Unit 2: Forms of Business organizations	Sole Proprietorship-Concept, merits	3

				and limitations.  2. Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm,
		2nd	_	partnership deed. Types of partners.
				Hindu Undivided Family Business:     Concept.
		3 <sup>rd</sup>		
				<ul> <li>4. Cooperative Societies-Concept, merits, and limitations.</li> <li>5. Company - Concept, merits and limitations; Types: Private, Public</li> </ul>
		4 <sup>th</sup>	_	and One Person Company – Concept.
				<ul> <li>6. Formation of company - stages, important documents to be used in formation of a company.</li> <li>7. Choice of form of business organization.</li> </ul>
	JUNE		SUMMER VACATION	Organization.
		<b>1</b> st	Unit 3: Public, Private and Global Enterprises.	Public sector and private sector enterprises – Concept.
		2 <sup>nd</sup>		2. Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company.
		3 <sup>rd</sup>	<u> </u>	
4				

				3. Global Enterprises – Feature Joint venture Public private partnership – concept.
		4 <sup>th</sup>	Unit 4: Business Services	4. Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account.
AL	UGUST	1 <sup>st</sup>	Unit 4: Business Services	1. Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking: meaning, types of digital payments.
		2 <sup>nd</sup>		<ol> <li>Insurance – Principles. Types – life, health, fire and marine insurance – concept.</li> <li>Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier – meaning.</li> </ol>
			Unit 5: Emerging Modes of Business.  Unit 6: Social Responsibility of Business and Business Ethics	<ul><li>4. E - business: concept, scope and benefits.</li><li>5. Concept of social responsibility.</li></ul>
		4 <sup>th</sup>		6. Case of social responsibility.

			7. 8.	Responsibility towards owners, investors, consumers, employees, government and community.  Role of business in environment protection.	
			9.	Business Ethics - Concept and Elements	
SEPTEMBER		TERM -1 EXAMINATION			
OCTOBER		Part B: Finance and Trade Unit 7: Sources of Business Finance	1.	Concept of business finance.	
	2 <sup>nd</sup>	-	2.	Owners' funds- equity shares, preferences share, retained earnings.	
	J		3.	Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD).	
	4 <sup>th</sup>	Unit 8: Small Business and Enterprises	4.	Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship	

NOVEMBER	1 st	Unit 8: Small Business and Enterprises	1.	Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship.	
	2 <sup>nd</sup>		2.	Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act).	
	3 <sup>rd</sup>		3.	Role of small business in India with special reference to rural areas.	
	4 <sup>th</sup>		1.	Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas	
DECEMBER	1 st	Unit 9: Internal Trade	1.	Internal trade - meaning and types services rendered by a wholesaler and a retailer.	
	2 <sup>nd</sup>		2.	Types of retail-trade-Itinerant and small scale fixed shops retailers.	
	3 <sup>rd</sup>		3.	Large scale retailers-Departmental stores, chain stores – concept.	

	4 <sup>th</sup>		4. GST (Goods and Services Tax): Concept and key-features
JANUARY	1 <sup>st</sup>	Unit 10: International Trade	<ol> <li>International trade: concept and benefits.</li> <li>Export trade – Meaning and procedure.</li> </ol>
	2 <sup>nd</sup>		Import Trade - Meaning and procedure.
	3 <sup>rd</sup>		4. Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP).
	4 <sup>th</sup>		5. World Trade Organization (WTO) meaning and objectives
FEBRUARY		REVISION	
MARCH		TERM -2 EXAN	MINATION

	$4^{th}$	Unit-6	Revenue
	1 <sup>st</sup>		
DECEMBER	I <sup>st</sup>	Unit-6	Producer's Equilibrium
	2 <sup>nd</sup>	Unit-6	Concept of supply
	$3^{\mathrm{rd}}$	Unit-6	Concept of supply Revision
	4 <sup>th</sup>	Unit-6	Price Elasticity of supply
JANUARY	1 <sup>st</sup>	Unit 7: Perfect Competition - Price Determination and simple applications.	Perfect competition
	$2^{\rm nd}$	Unit-7	Perfect competition
	3 <sup>rd</sup>	Unit-7	Shifts in demand and supply. (Short Run Only)
	4 <sup>th</sup>	Unit-7	Price ceiling, Price floor.
FEBRUARY			REVISION
MARCH		T	ERM -2 EXAMINATION

### **ACCOUNTANCY (055)**

Months	WEEK	UNITS	TOPICS		Activity
APRIL	1 st	CH.1: Meaning and Objectives of 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.
	2 <sup>nd</sup>	CH.2. Basic Accounting Terms.	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).
		CH.3. Accounting Principles	<ol> <li>Fundamental accounting assumptions: GAAP: Concept.</li> <li>Basic Accounting Concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition.</li> </ol>
	4 <sup>th</sup>		5. Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity
MAY	1 <sup>st</sup>	CH. 4. Process and Basis of Accounting	System of Accounting. Basis of     Accounting: cash basis and accrual

!				basis.	
ļ		2nd	-		
ļ			<u>_</u> .		
Ī			CH.5. Accounting Equations		
ļ			!	2. Equation Approach:	
ļ			!	Meaning and Analysis.	
Ī					
!		$3^{\rm rd}$	1		
!			CH.6. Double Entry System	3. Rules of Debit and Credit. Recording	
Ī			Citio. Bodole Zini, System	of Transactions: Books of Original	
ļ			!	Entry- Journal .	
Ī			!		
Ī			!		
Ī			!		
ļ		<b>∆</b> th	-		
!				4. Voucher and Transactions: Source	
Ī			CH.8. Origin of Transactions : Source Documents	documents and Vouchers,	
!			of Accountancy	Preparation of Vouchers	
1	JUNE	-	SUMMER VACATION		
Ī	JULY	1 st	JUIVIIVIEN VACATION	1 Passarding of Transactions: Pooks of	
!	JULI	1	CH.9. Books of Original Entry –Journal	Recording of Transactions: Books of     Original Entry- Journal.	
!			CH.9. BOOKS OF Original Entry –Journal	Original Entry- Journal.	
ļ			!		
!		2nd	<u> </u>		
 		$2^{\text{nd}}$	!		
			!		
			!		
			!		
ļ		3 <sup>rd</sup>	CH.10. Accounting for Goods and Service Tax (GST)	2. Recording of Transactions:	
			CH.10. Accounting for Goods and Service Tax (SS.)	Considering GST.	
ļ			!	Considering Cor.	
!			!		
!			!		
!		4 <sup>th</sup>	1		
	AUGUST	1 st	†	Cash Book: Simple, cash book with	
!	7.0000.			1. Cush book shiple, cush book their	
				<u> </u>	

	2 <sup>nd</sup>	CH.11. Books of Original Entry –Cash Book	bank column and petty cashbook.	
		Ch.12. Books of Original Entry – Special Purpose Subsidiary Books	Purchase Book, Sales book,     Purchases return book, Sales return     book, Journal proper	
	4 <sup>th</sup>			
SEPTEMBER	SEPTEMBER TERM -1 EXAMINATION			
OCTOBER	1 <sup>st</sup>	CH.13. Ledger	Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts.	
	2 <sup>nd</sup>			
	3 <sup>rd</sup>	CH.14. Trial Balance and Errors	<ol> <li>Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only) •         Errors: classification-errors of omission, commission, principles, and compensating; their effect on</li> </ol>	
	4 <sup>th</sup>	_		

NOVEMBER	CH.15. Bank Reconciliation Statemen  2 <sup>nd</sup>	1. Need and preparation, Bank Reconciliation Statement
	CH.16. Depreciation	2. Depreciation: Meaning, Features, Need, Causes, factors • Other similar terms: Depletion and Amortisation • Methods of Depreciation: i. Straight Line Method (SLM) ii. ii. Written Down Value Method (WDV) Note: Excluding change of method Difference between SLM and WDV; Advantages of SLM and WDV Method of recoding depreciation i. Charging to asset account ii. Creating provision for depreciation/accu mulated depreciation account ii. iii. Treatment of disposal of asset

	4 <sup>th</sup>		
DECEMBER	1 <sup>st</sup>	CH.17. Provisions and Reserves	<ol> <li>Provisions, Reserves, Difference Between Provisions and Reserves.</li> <li>Types of Reserves:         <ol> <li>Revenue reserve</li> <li>Capital reserve</li> <li>General reserve</li> <li>Specific reserve</li> <li>Secret Reserve</li> </ol> </li> </ol>
	2nd		
		CH.19. Rectification of Errors	<ol> <li>Trial Balance. • Detection and rectification of errors;</li> <li>(i) Errors which do not affect trial balance</li> <li>(ii) Errors which affect trial balance, preparation of suspense account.</li> </ol>
	3 <sup>rd</sup>		
	4 <sup>th</sup>	CH.20. Capital and Revenue	Difference between capital and revenue reserve
JANUARY	1 <sup>st</sup>	CH.21. Financial Statements	Meaning, objectives and importance;
			Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure.

FEBRUARY		REVISION			
	th	CH.23. Accounts from Incomplete Records	3.	Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	
<u>2</u> '		CH.22. Financial Statements – With Adjustments	2.	Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation.  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. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.	