

PRABHU DAYAL PUBLIC SCHOOL
SHALIMAR BAGH, DELHI - 110088

SCHEDULE OF WORKING DAYS & SYLLABUS BREAK UP (SESSION 2025 - 2026)

MONTH	FROM	TO	NO. OF TEACHING DAYS	SYLLABUS BREAK UP
APRIL 2025	2	11	7	SESSION BREAK
	14	19	4	Chapter 1 (Introduction to Accounting): Accounting- concept, 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.
	21	30	7	Chapter 2 (Basic Accounting Terms): Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount).
MAY 2025	1	9	7	Chapter 5 (Accounting equation): Concept, effect, process, rules & adjustments
	13	17	4	Chapter 4 (Basis of Accounting): Concept & difference- Cash basis & accrual basis
JULY 2025	19	24	5	Chapter 6 (Rules of Debit & Credit): Meaning, Rules, Classification, Balancing & Significance
AUGUST 2025	1	5	4	REVISION: PWT- 1
	7	11	5	Chapter 7 (Origins of Transactions): Source documents, Meaning & Types of Vouchers & Preparation of Vouchers.
	14	19	5	Chapter 8 (Journal- Recording of transactions: Books of Original Entry): Concept, features, limitations, steps, types of journal entries, discounts & rebate and opening entry.
	21	31	9	Chapter 9 (Ledger- Posting of transactions): Meaning, features, format, mechanics and balancing.
	1	8	6	Difference between journal & ledger and Trial Balance.
	11	14	4	Chapter 10 (Special purpose books I- Cash Book): Meaning, classification, advantages of subsidiary books. Cash book: Concept, features, types.
	18	23	5	Balancing of cash book. Petty cash book.

MONTH	FROM	TO	NO. OF TEACHING DAYS	SYLLABUS BREAK UP
AUGUST 2025	1	5	4	REVISION: PWT- 1
	7	11	5	Chapter 7 (Origins of Transactions): Source documents, Meaning & Types of Vouchers & Preparation of Vouchers.
	14	19	5	Chapter 8 (Journal- Recording of transactions: Books of Original Entry): Concept, features, limitations, steps, types of journal entries, discounts & rebate and opening entry.
	21	31	9	Chapter 9 (Ledger- Posting of transactions): Meaning, features, format, mechanics and balancing.
	1	8	6	Difference between journal & ledger and Trial Balance.
	11	14	4	Chapter 10 (Special purpose books I- Cash Book): Meaning, classification, advantages of subsidiary books. Cash book: Concept, features, types.
	18	23	5	Balancing of cash book. Petty cash book.