

**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	<b>SESSION BREAK</b>
	14	19	4	<b>Chapter 1 (Introduction to Accounting):</b> 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	<b>Chapter 2 (Basic Accounting Terms):</b> 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	<b>Chapter 5 (Accounting equation):</b> Concept, effect, process, rules & adjustments
	13	17	4	<b>Chapter 4 (Basis of Accounting):</b> Concept & difference- Cash basis & accrual basis
	19	24	5	<b>Chapter 6 (Rules of Debit &amp; Credit):</b> Meaning, Rules, Classification, Balancing & Significance

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