

PLANNER OF ACCOUNTANCY-ClassXI(2023-24)

| Month/Working days | Content | Teaching Pedagogy | Homework/Assignment | Interdisciplinary |
|--|---|---|---|-------------------|
| July (days-24) 1-15 (12) | PART A-FINANCIAL ACCOUNTING Unit-I Accounting-meaning,Objectives.Accounting as of information,users of accounting Qualitative characteristics of Accounting information Basic Accounting Terms | Real Life Transactions Black Board Participation Class Test | Text Book Questions | |
| 16-31(12) | Unit-II Theory Base of Accounting Accounting Principles-Meaning and nature Accounting concepts,Process of Accounting Accounting Standards-Concept Cash and Accrual Basis of accounting | MCQs Black Board Participation | Application Based Qs Value Based Qs | |
| Aug(days-24) 1-15 (11) | Unit-III Recording of Business Transactions Voucher and Transactions-Source documents Preparation of Accounting Vouchers-cash & Non- Cash Accounting Equation | Students filling the vouchers Cheques Ask Why? Ask Why? Class Test | Real Life case study Collection of Pay in Slip, Bills Cash Memo Application of Vouchers | |
| 16-31(13) | Accounting Procedures-Rules of Debit and credit Recording of Transactions-Books of Original Entry Ledger Accounts-Posting Preparation of Trial Balance <u>Unit -III Contd</u> Trade Discount and Cash Discount Special Purpose Books-Cash Book Petty Cash Book Special Purpose BooksII-Purchase Book,Sales Book Purchase Return and Sales Return Book | Accounting Principles and concepts Imparting treatment of Sales Tax/ Vat etc Assignment of 1 Mark Question Unit Test Ask Why? | Assignment Application Based Qs Value Based Qs Text Book Questions Text Book Questions Prepare Petty cash Book of daily transactions | Economics |
| September (days-23) 1-15 (11) | <u>BANK RECONCILIATION STATEMENT</u> Meaning, Objectives and Preparation Corrected Cash Book Balance <u>Unit-IV :Trial Balance and Rectification of Errors</u> Trial Balance Meaning. Objectives and Preparation | | Student will be shown Pass Book/ Bank Statement Text Book Questions | |

| | | | | |
|--|--|--|---|-------------|
| 16-30 (12) | TERM I EXAMINATION | Assignment Black Board Participation | Application Based Qs | Mathematics |
| | <u>Unit-IV : Trial Balance and Rectification of Errors</u> Errors-Types of Errors. Error of Omission. Commission Compensating Errors | MCQs | Value Based Qs | |
| October(days-19) 1-15(10) | <u>Unit-V-Depreciation. Provisions and Reserves</u> Depreciation- Meaning and Need for charging Depreciation Factors affecting Depreciation Straight Line Method. Written Down Value Method | Self Evaluation test MCQs | Text Book Questions | |
| 16-31(9) | Provisions and Reserves, Types of Reserves-Capital Reserve Revenue Reserve and Secret Reserve Provision for Depreciation Account Treatment of Asset Disposal | Class Test Black Board Participation | Assignment Application Based Qs Value Based Qs | |
| NOVEMBER(days-21) 1-15(9) | CLASS TEST | Discussion | Text Book Questions | Mathematics |
| 16-30(12) | <u>UNIT VII FINANCIAL STATEMENTS</u> Financial statements-Meaning and users Preparation of Trading and Profit and loss A/c and Balance Sheet Marshalling of Assets and Liabilities <u>Financial Statements with Adjustments</u> Adjustment of Closing Stock, Outstanding and Prepaid Expenses, Accrued Income, Income received in advance | | Collect and Study Balance Sheets of MNCs Observation of Horizontal and Vertical Balance Sheet. | |
| December(days-25) 1-15(12) | Depreciation, Provision for Doubtful debts, Provision for Discount on Debtors Accidental Losses Managers Commission | Black Board Participation Assignment of Short Questions | Text Book Questions | |
| 16-31(13) | | | | |
| January(days-13) 1-15 -Winter Break 16-31 (13) | <u>REVISION</u> | Class Tests Practice Papers and Assignments | | |

| | | | | |
|---|---------------------------|--|--|--|
| | | | | |
| Feburary(days-24) 1-28(24) | Annual Examination | | | |