

ANNUAL CURRICULUM PLAN 2020 -21

SUBJECT – ACCOUNTS

CLASS – XI COMMERCE

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VISION: Provide for holistic and value based development which ultimately enhances their employability. Strive to achieve excellence through quality.

APRIL – SEPTEMBER

	CHAPTER	INNOVATIVE PEDAGOGY / TRANSACTION STRATEGY	LERNING OUTCOMES
1.	<u>Introduction to Accounting</u> <ul style="list-style-type: none">● Meaning, functions,● Role of Accounting● Book-Keeping● Accounting and Accountancy● Systems of Accounting● Receipts and payment Account● Income and Expenditure Account.● Fund Based Accounting● Opening and Closing Balance Sheet	<u>Discussion Methods</u> Previous knowledge tested by asking questions. Examples given relating to daily life then concepts explained	The students answer the question after discussion. They come to know about Basics of Accounting functions, systems.
2.	<u>Basic Accounting Terms</u> <ul style="list-style-type: none">● Capital, Drawings● Liabilities, Assets● Receipts, Expenditure● Profit, gain, loss	<u>Discussion Method</u> Basic terms explained with the help of examples relating to business org.	The students become aware of the terms – Liab, Assets, Exp., Profit, Gain etc. They were able to correlate it with accounting process.
3.	<u>Indian Accounting Standards</u> <ul style="list-style-type: none">● Meaning, features● Accounting, principles,● Accounting standards	<u>Discussion Methods</u> Principles of Accounting explained with the help of Accounting standards.	The students learn to understand basic principles of accounting.
4.	<u>Bases of Accounting</u> <ul style="list-style-type: none">● Cash Basis● Accrual Basis	<u>Discussion Method</u> The Imp. Function of Accounting discussed by putting forth the different situation relating to daily	This chapter would enable students to understand cash as well as accrual basis of accounting of business

	<ul style="list-style-type: none"> ● Difference between cash and Accrual basis of Accounting 	life per cash as well as credit.	firm and the difference between them.
5.	<p><u>Accounting Equation</u></p> <ul style="list-style-type: none"> ● Effect of transaction on Account ● Transactions affecting more than two items. ● Process of Assets Equation. 	<p><u>Discussion Methods</u></p> <p>The theory part discussed first then rules of Accounting Equation explained. Effect of transaction explained on the black – board.</p>	The students were able to understand the basic rules. They tried question themselves. They were able to get the answer of the question.
6.	<p><u>Rules of Debit and Credit</u></p> <ul style="list-style-type: none"> ● Meaning of Account ● Meaning of Debit and Credit ● Classification of Accounts ● Balancing an account ● 	<p><u>Discussion Method</u></p> <p>Format of Account explained on the black-board. Rules of Debit and Credit explained by taking examples and types of account written on the black-board.</p>	The students become aware of framing different company required for a/c Bal. of account was clear to them – Bal c/d and b/d.
7.	<p><u>Source Documents</u></p> <ul style="list-style-type: none"> ● Vouchers ● Meaning of voucher ● Types of voucher ● Preparation of voucher 	<p><u>Discussion Method</u></p> <p>Different source documents explained by taking examples of shopping, fee deposits, receipts. They were shown actual receipts.</p>	Students showed great interest as they were asked to bring the rec. of different transactions. They were shown how to write the amount which they understood clearly.
8	<p><u>Journal</u></p> <ul style="list-style-type: none"> ● Meaning and Characteristics ● Limitations ● Step in Journalising ● Dis. And Rebate 	Journal Entries – its meaning and features explained step by step. Process Written on the black board. Detailed meaning of Dis. And Rebate with examples explained.	Students were able to understand passing of Journal entry with all column step wise. Practical problems of the chapter done on the board.
9.	<p><u>Ledger</u></p> <ul style="list-style-type: none"> ● Meaning of ledger ● Utility, Format, Balancing ● Differentiate between Journal and Ledger 	Ledger and its features explained and the Column of ledger done on black-board. Points of difference discussed in the class.	Students were engaged in preparing ledger accounts of practical problems.

OCTOBER-MARCH

10.	<p><u>Special Purpose Book – Cash Book</u></p> <ul style="list-style-type: none"> ● Meaning of Subsidiary Books ● Classification ● Advantages ● Cash Book. ● Meaning and Features 	Previous knowledge tested cash book explained on the basis of cash, account, its types and merits discussed.	Students were facilitated to engage in fruitful discussion and helped in answering questions
11.	<p><u>Other Books</u></p> <ul style="list-style-type: none"> ● Purchase Book ● Sales Book ● Purchases Ret. ● Sales Ret. 	Preparation of Purchase, Sales, Ret. Books were done on the black board with Col. Of G.S.T.	Students tried practical problem with GST by making separate columns.
12.	<p><u>Bank Reconciliation Statement</u></p> <ul style="list-style-type: none"> ● Meaning ● Importance ● Reasons of difference ● Methods of Preparing B.R.S. 	Meaning and Need of B.R.S. discussed by taking examples of transactions of cash book and pass book. Rules for making it explained on the black-board.	Students learnt the difference between cash book and pass book entries, preparation of B.R.S. and its rules very clearly.
13.	<p><u>Trial Balance</u></p> <ul style="list-style-type: none"> ● Meaning of Trial Balance ● Characteristics ● Objectives ● Preparing a Trial Balance 	The most interesting topic explained by testing previous knowledge and correlating it with ledger.	Students found it easy and interesting to prepare Trial Balance Column Wise. Trial Balance was prepared on the board.
14.	<p><u>Depreciation</u></p> <ul style="list-style-type: none"> ● Meaning, causes 	The teacher put forth the questions relating to assets	The chapter will enable students to understand

	<ul style="list-style-type: none"> ● Objectives ● Methods of Dep. ● Factors or Basis or providing Dep. ● Prov. And Reserve 	value decrease for example car then correlate it with fixed assets year with decrease in value of assets discussed and practical problems done on black-board.	meaning of dep., objectives and methods of dep. They were called and asked to questions on board which they were easily doing.
15.	<u>Accounting for Bills of Exchange</u> <ul style="list-style-type: none"> ● Meaning ● Parties to Bills of Exchange ● Advantages of Bills of Exchange 	Imp. Terms relating to Bills of Exchange were discussed in the class. Credit transactions relating to daily life were correlated with the chapter.	Students got familiar with the terms-Drawer Drawee, Payee, Days of grace, Noting of Bill, Retirement of bill, Noting charges etc.
16.	<u>Rectification of Errors</u> <ul style="list-style-type: none"> ● Classification of errors Omission, Commission. ● Errors affecting Trial Balance and not affecting Trial Balance. 	Types of errors explained with the help of examples. Suspense account was made on the black-board.	Students were encouraged to come out with as many errors as they can from the questions to understand it more clearly.
17.	<u>Financial Statements of Sole Proprietorship</u> <ul style="list-style-type: none"> ● Meaning, objectives ● Classification of Capital and Rev. items. ● Preparation of Trading A/c, P/L a/c and B/s ● Classification of Assets and Liab. 	Previous knowledge of trail balance, tested correlated it with final accounts. Making of Trading a/c, P/L a/c and B/s item wise written on the black board.	Students take the help of text book to learn the items of different accounts. Oral test was taken for the clarity of the items.
18.	<u>Adjustments of Final Account</u> <ul style="list-style-type: none"> ● O/s expenses ● Prepaid exp. ● Depreciation ● Bad Debts, Prov. For Bad Debts. 	The teacher gives notes of this chapter after converting it in tabular form for easy understanding.	Students did practical problems themselves after understanding the table.
19.	<u>Single Entry System</u> <ul style="list-style-type: none"> ● Meaning, features ● Statement of Affairs. 	The topic explained with the help of examples of small Scale Business	Formula for calculation of Profit was clear to them. Students tried

		Calculation of Profit explained on the black board.	questions themselves as they were easy.
20.	<u>Computers in Accounting</u> <ul style="list-style-type: none"> ● Elements, capabilities, ● Limitation, Information System – advantages and disadvantages. 	Previous knowledge tested. Information system explained on the board.	Students knew about computer system. Merits and demerits were explained to them.