

CLASS- XI- ACCOUNTANCY [055]

MONTH	CHAPTER	EXPECTED LEARNING OUTCOMES	PEDAGOGICAL APPROACH (TEACHING METHODS/ STRATEGIES)	ASSESSMENT TOOLS	RUBRICS	ART INTEGRATION	ICT INTEGRATION
JULY	Introduction to Accounting	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> Describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment with varied types of business and non-business economic entities. Identify / recognize the individual(s) and entities that use accounting information for serving their needs of decision. Give examples of terms like business transaction, liabilities, assets, expenditure and purchases. 	Constructive approach.	Class test, Brainstorming [lets speak]	Content and vocabulary, time management	Concept map.	Power point presentation. Videos.
	Theory Base of Accounting.	<p>Explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year. Accounting terminology</p> <ul style="list-style-type: none"> Differentiate among income, profits and gains. State the meaning of fundamental accounting assumptions and their relevance in accounting. 	Constructive approach.	Class test, Brainstorming [lets speak]	Content and vocabulary, time management	Concept map	Power point presentation. Videos.

	<ul style="list-style-type: none"> Explain the meaning, applicability, objectives, advantages and limitations of accounting standards. Appreciate that various accounting standards. Acknowledge the fact that recording of accounting transactions follows double entry system. <p>characteristic of GST</p> <ul style="list-style-type: none"> Explain the concept of accounting equation and appreciate that every transaction. revenue and expenses Appreciate that on the basis of source documents, accounting vouchers are prepared for recording transaction in the books of accounts. 					
Recording of Business Transactions	<p>Develop the understanding of recording of transactions in journal and the skill of calculating GST.</p> <p>Explain the purpose of maintaining a Cash Book and develop the skill of preparing the format of different types of cash books and the method of recording cash transactions in Cash book.</p>	Constructive approach.	Class test, Brainstorming[lets speak]	Content and vocabulary, time management	Concept map	Power point presentation. Videos

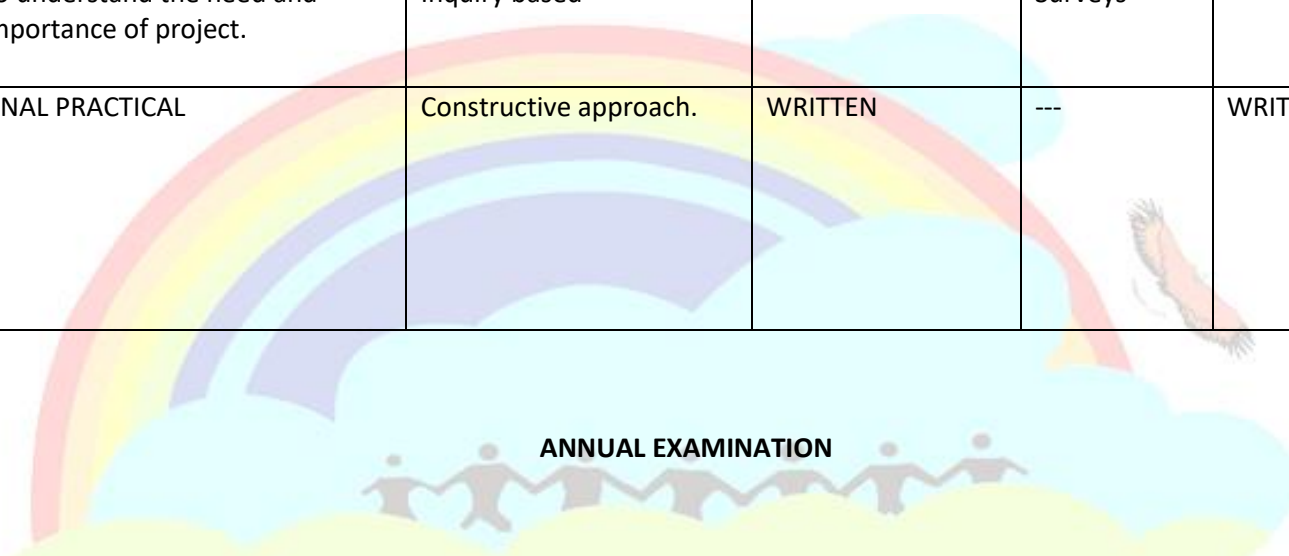
PREMID TERM EXAMINATION							
AUGUST	Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook	Explain the purpose of Maintaining a Cash Book and develop the skill of preparing the format of different types of cash books and the method of recording cash transactions in Cash book. <ul style="list-style-type: none"> describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books Describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books. 	Inquiry based, Collaborative approach. Constructive approach	Class test, Worksheet	Content and vocabulary, time management	Tables. Charts of formulas	Power point presentation
	Ledger	Explain the purpose of maintaining ledger rules for preparation of ledger.	Inquiry based, Collaborative approach. Constructive approach	Class test, Brainstorming [lets speak]	Content and vocabulary, time management	Tables. Charts of formulas	Power point presentation

	Bank Reconciliation Statement:	<p>Appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared.</p> <p>Develop understanding of preparing bank reconciliation statement.</p> <p>Need and preparation of Bank Reconciliation Statement with Adjusted Cash Book.</p>	<p>Inquiry based, Collaborative approach. Constructive approach</p>	<p>Class test, Brainstorming[lets speak]</p>	<p>Content and vocabulary, time management</p>		<p>Power point presentation</p>
SEPTEMBER	<p>Depreciation, Provisions and Reserves</p> <p>Revision FOR MID TERM EXAMS</p>	<p>After going through this Unit, the students will be able to:</p> <p>Explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation.</p> <p>Understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation.</p> <p>To understand Provisions and Reserves: DifferenceTypes of Reserves</p>	<p>Constructive approach. Inquiry based</p>	<p>Class test, Worksheet</p>	<p>Content and vocabulary, time management</p>	<p>Tables. Charts of formulas</p>	<p>Power point presentation</p>
OCT	MID TERM EXAMINATION						

	Trial balance and Rectification of Errors	To understand how to locate errors and how to make rectification journal entries .what is suspense account. various errors disclosed and not disclosed by trial balance	Constructive approach. Inquiry based	Class test Worksheet	Time management	Formats	Power point presentation. Videos
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NOVEMBER	<p>Financial Statements</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • State the meaning of financial statements the purpose of preparing financial statements. • State the meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account. • Explain the need for preparing balance sheet. • Understand the technique of grouping and marshalling of assets and liabilities. • appreciate that there may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements. • Develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions, abnormal loss etc. • Develop the skill of preparation of trading and profit and loss account and balance sheet. 	<p>Constructive approach. Inquiry based</p>	<p>Class test, Question answer session</p>		<p>Formats</p>	<p>Power point presentation</p>
POSTMID TERM EXAMINATION							

DEC.	Incomplete records Project work/	To understand, features ,limitations ,reasons ascertainment of p/l account, statement of affairs method To understand the need and importance of project.	Inquiry based, Collaborative approach. Constructive approach Constructive approach. Inquiry based	Group discussions	Time management . Case Study Surveys	File ,Diagram formats	Power point presentation
JANUARY 2	REVISION /PRACTICAL EXAMINATION	FINAL PRACTICAL	Constructive approach.	WRITTEN	---	WRITTEN	WRITTEN
FEBURARY 25	 <p>ANNUAL EXAMINATION</p>						

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CLASS- XII- ACCOUNTANCY [055]

MONTH	CHAPTER	EXPECTED LEARNING OUTCOMES	PEDAGOGICAL APPROACH (TEACHING METHODS/ STRATEGIES)	ASSESSMENT TOOLS	RUBRICS	ART INTEGRATION	ICT INTEGRATION
APRIL	Accounting for Partnership Firms [fundamental]	State the meaning of partnership, partnership firm and partnership deed. Describe the characteristic features of partnership and partnership deed. Discuss the significance of provision of Partnership Act in the absence of partnership deed. Fixed and fluctuating capital, understanding and skill of preparation of Profit and preparation profit and loss appropriation account involving guarantee of profits. Goodwill valuation.	Constructive approach. Inquiry based, Collaborative approach.	Class test, Brainstorming [lets speak]	Content and vocabulary, time management.	Concept map.	Power point presentation. Videos.
	1] Change in profit sharing ratio among the existing partners.	State the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners. Develop the understanding of accounting treatment of revaluation assets and reassessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet.	Constructive approach. Inquiry based	Home Assignment Problem solving	Content and knowledge.	Sketch the concept map	Power point presentation. Videos.

विमुक्तये विद्या

Education to Change Lives.

JULY	[1] Admission of new partner	Explain the effect of change in profit sharing ratio on admission of a new partner. develop the understanding and skill of treatment of goodwill as per AS-26, treatment of revaluation of assets and re-assessment of liabilities ,treatment of reserves and accumulated profits ,adjustment of capital accounts and preparation of balance sheet of the new firm Explain the effect of retirement / death of a partner on change in profit sharing ratio.	Constructive approach. Inquiry based	Worksheet Class test.	Content and vocabulary, time management	Concept map of formulas.	Power point presentation. Videos.
	[2] Retirement and death of a partner. [3]Revision for PRE MID TERM EXAMINATION	Develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits and reserves on retirement /death of a partner and capital adjustment. Develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's executor's account.					
PRE MID TERM EXAM							
AUGUST	[1] Dissolution of the firm.	Understand the situations under which a partnership firm can be dissolved. Develop the understanding of preparation of realization account and other related accounts.	Constructive approach. Inquiry based	Question answer session. Class test.	Content and vocabulary, time management	Concept maps	Power point presentation. Videos.

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Education to Change Lives.

SEPTEMBER	[1] Company account- issue of share.	<p>State the meaning of share and share capital and differentiate between equity shares and preference shares and different types of share capital.</p> <p>Understand the meaning of private placement of shares and Employee Stock Option Plan.</p> <p>Explain the accounting treatment of share capital transaction regarding issue of shares.</p> <p>Develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares.</p> <p>Describe the presentation of share capital in the balance sheet of the company as per schedule III part of the Companies Act 2013.</p>	Constructive approach. Inquiry based	Home Assignment Class test	Content and vocabulary, time management	Flow charts, and formats	Power point presentation. Videos
	[2] Issue of debentures. [3] Revision FOR MID TERM EXAMS	<p>Explain the accounting treatment of different categories of transactions related to issue of debentures. Develop the understanding and skill of writing of discount /loss on issue of debentures.</p> <p>Understand the concept of collateral security and its presentation in balance sheet.</p> <p>develop the skill of calculating in treason</p> <p>State the meaning redemption of debentures.</p> <p>develop the understanding of accounting treatment of transactions related to redemption of debentures by lump sum ,draw of lots and Creation of Debenture Redemption Reserve</p>	Constructive approach. Inquiry based	Home Assignment Class test	Content and vocabulary, time management	Flow charts, and formats	Power point presentation. Videos

		MID TERM EXAM					
OCTOBER	[1]Financial statement analysis-	develop the understanding of major headings and sub-headings(as per Schedule III to the Companies Act, 2013) of balance sheet as per the prescribed norms/ formats	Constructive approach. Inquiry based	Class test.	Content and vocabulary, time management	formats	Power point presentation. Videos
	[2] Tools of financial analysis	Tools for Financial Statement Analysis: Comparative statements, common size statements, cash flow analysis, ratio analysis.	Constructive approach. Inquiry based	Class test.	Content and vocabulary, time management	formats	Power point presentation. Videos
NOVEMBER	[1]Accounting ratios.	State the meaning, objectives and significance of different types of ratios.	Constructive approach. Inquiry based	Brainstorming [lets speak] Class test	Content and vocabulary, time management	Concept map of formulas	Power point presentation. Videos
	[2] cash flow statement [as per AS-3]	Develop the understanding of computation of current ratio and quick ratio.	Constructive approach. Inquiry based	Brainstorming [lets speak] Class test	Content and vocabulary, time management	Concept map of formulas	Power point presentation. Videos
		develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest cover age ratio After going through this Unit, the students will be able to: • State the meaning and objectives of cash flow statement.	Constructive approach. Inquiry based	Brainstorming [lets speak] Class test	Content and vocabulary, time management	Concept map of formulas	Power point presentation. Videos
	develop the understanding of preparation of Cash Flow Statement using in direct method as per AS3 with given adjustments	Constructive approach. Inquiry based	Brainstorming [lets speak] Class test	Content and vocabulary, time management	Concept map of formulas	Power point presentation. Videos	

DECEMBER	FIRST PRE BOARD EXAMINATION						
	PROJECT WORK Revision for PRE BOARD TERM EXAMS	To understand the need and importance of project. How to prepare it.	Constructive approach. Inquiry based Collaborative approach	Classroom discussion research	research	Making of file	Power point presentation.
JANURARY	SECOND PRE-BOARD EXAMINATION/FINAL PRACTICAL						
FEBURARY	FINAL PRACTICAL / BOARD EXAMINATION						

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