

**PLANNER OF ACCOUNTANCY-ClassXI(20 (2019-20)**

Month/Working days	Content	Mode of Assesment/Teaching Method	Homework/Assignment
<b>May(days-5)</b> 7-15(5)	<b>PART A-FINANCIAL ACCOUNTING</b> <b>Unit-I</b> Accounting-meaning, Objectives. Accounting as a source of information, users of accounting	Real Life Transactions Black Board Participation	Text Book Questions
<b>July(days-26)</b> <b>1-15(12)</b>	Qualitative characteristics of Accounting information Basic Accounting Terms  <b>Unit-II Theory Base of Accounting</b> Accounting Principles-Meaning and nature Accounting concepts, Process of Accounting Accounting Standards-Concept Cash and Accrual Basis of accounting  <b>Goods and Service Tax: Meaning, feature and objectives</b> <b>Unit-III Recording of Business Transactions</b> Voucher and Transactions-Source documents Preparation of Accounting Vouchers-cash & Non- Cash Vouchers	Class Test  MCQs Black Board Participation  Students filling the vouchers Cheques Ask Why? Ask Why? Class Test	Application Based Qs Value Based Qs  <b>Real Life case study</b> Collection of Pay in Slip, Bills Cash Memo Application of Vouchers
<b>16-31( 14)</b>	Accounting Equation Accounting Procedures-Rules of Debit and credit Recording of Transactions-Books of Original Entry Ledger Accounts-Posting Preparation of Trial Balance  <b>Unit -III Contd</b> 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 <b>(including simple calculation of GST)</b>	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
<b>August (days-23)</b> <b>1-15 (10)</b>	<b>BANK RECONCILIATION STATEMENT</b> Meaning, Objectives and Preparation		Student will be shown Pass Book/ Bank State

	Corrected Cash Book Balance		ment
16-31 (13)	<b>Unit-IV :Trial Balance and Rectification of Errors</b> Trial Balance Meaning. Objectives and Prepration		Text Book Questions
<b>September(days -23)</b> 1-15 (10)	<b>HALF YEARLY EXAMINATION</b>	Assigment Black Board Participation	Application Based Qs
16-30 (13)	<b>Unit-IV :Trial Balance and Rectification of Errors</b> Errors-Types of Errors. Error of Omission. Comissaion Compensating Errors	MCQs	Value Based Qs
<b>October(days-17)</b> 1-15 (6)	<b>Unit-V-Depreciation. Provisions and Reserves</b> Depreciation- Meaning and Need for charging Depreciation Factors affecting Depreciation	Self Evaluation test MCQs	Text Book Questions
16-31 (11)	Straight Line Method. Written Down Value Method 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
<b>November(days-24)</b> 1-15(11)	<b>Unir -VI Bills of Exchange</b> Bills of Exchange and Promissory Note-Definition, Parties Features. Specimen and Distinction	Pair and share strategy Class Test	Text Book Questions
16-30 (13)	Important Terms- Days of Grace, Maturity date, Bill at sight Endorsement and Discounting of Bills Dishonour and renewal of B ills	Assignment of Short Questions	
<b>December(days-24))</b> 1-15(11)	<b>ASSESSMENT TEST</b>		Text Book Questions
16-31(13)	<b>UNIT VII FINANCIAL STATEMENTS</b> Financial statements-Meaning and users Preprationof Trading and Profit and loss A/c and Balance Sheet	Discussion	Collect and StudyBalance Sheets of MNCs Observation of Horizontal and Vertical Balance Sheet.

	Marshalling of Assets and Liabilities <u><b>Financial Statements with Adjustments</b></u> Adjustment of Closing Stock, Outstanding and Prepaid Expenses, Accrued Income, Income received in advance Depreciation, Provision for Doubtful debts, Provision for Discount on Debtors Accidental Losses Managers Commission	Black Board Participation Assignment of Short Questions	Text Book Questions
<b>January(days-14)</b> <b>1-14 -(Winter Break)</b> <b>16-31 (14)</b>	<u><b>Unit- VIII Accounts for Incomplete Records</b></u> Incomplete Records-Meaning Used and Limitations Ascertainment of Profit/Loss by statement of Affairs Method <b>PROJECT WORK</b>  <b>Unit IX Computers in Accounting,AIS</b> <b>Automation of accounting Process, Stages</b> <b>Creation of Accounts Groups-Tally software</b>	Q A Strategy  <b>Application of Tally Software</b>	Text Book Questions Situation Based Problems
<b>Feburary(days-23)</b> <b>1-28(23)</b>	<b>Revison &amp; Annual Examination</b>	Class Tests Practice Papers and Assignments	