

**PLANNER OF ACCOUNTANCY-CLASSXI(2024-25)**

<u>Month/Week</u>	<u>Content</u>	<u>Teaching Pedagogy</u>	<u>Homework/Assignm</u>	<u>Interdisciplinary</u>
July (days-25) 1-15 (12)	<b><u>PART A-FINANCIAL ACCOUNTING</u></b> <b>Unit-I</b> Accounting-meaning, Objectives. Accounting as a source of information, users of accounting Qualitative characteristics of Accounting information Basic Accounting Terms	Real Life Transactions Black Board  Class Test	Text Book Questions	
16-31( 13)	<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	MCQs Black Board Participation	Application Based Qs Value Based Qs	
Aug(days-23) 1-15 (11)	<b>Unit-III Recording of Business Transactions</b> Voucher and Transactions-Source documents Preparation of Accounting Vouchers-cash & Non- Cash Vouchers Accounting Equation	Students filling the vou Cheques Ask Why? Ask Why? Class Test	<b>Real Life case</b> Collection of Pay in Bills Cash Memo Application of	
16-31(12)	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	Accounting Principles and concepts  Imparting treatment of s Tax/ Vat etc  Assignment of 1 Mark Unit Test  Ask Why?	<b>Real Life case</b> Assignment Application Based Qs  Value Based Qs Text Book Questions  Text Book Questions Prepare Petty cash Book of daily transactions	Economics
September 1-15 (11)	<b><u>BANK RECONCILIATION STATEMENT</u></b> Meaning, Objectives and Preparation of Bank Reconciliation statement  <b>Unit-IV :Trial Balance and Rectification of Errors</b> Trial Balance Meaning. Objectives and Preparation		Student will be shown Pass Book/ Bank State <b>ment</b>  Text Book Questions	

16-30 (12)	<b>TERM I EXAMINATION</b>  <b>Unit-IV :Trial Balance and Rectification of Errors</b> Errors-Types of Errors. Error of Omission. Commission Compensating Errors	Assignment Black Board Participati  MCQs	Application Based Qs  Value Based Qs	Mathematics
October(d 1-15(8)  16-31(12)	<b>Unit-V-Depreciation. Provisions and Reserves</b> Depreciation- Meaning and Need for charging Depreciation Factors affecting Depreciation Straight Line Method. Written Down Value Method Provisions and Reserves, Types of Reserves-Capital Reserve Revenue Reserve and Secret Reserve	Self Evaluation test  MCQs  Class Test Black Board Participati	Text Book Questions  Assignment Application Based Qs  Value Based Qs	
<b>NOVEMBER(days-23)</b>				
1-15(10)  16-30(13)	<b>UNIT VII FINANCIAL STATEMENTS</b> Financial statements-Meaning and users Preparation of Trading and Profit and loss A/c and Balance Sheet Marshalling of Assets and Liabilities <b>Financial Statements with Adjustments</b> 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	Discussion    Black Board Participati	Text Book Questions Collect and Study Ba Sheets of MNCs  Observation of Horizontal and Vertical Balance Sheet.  Text Book Questions	Mathematics
December(days-24) 1-15(11)  16-31(13)	Single entry system	Assignment of Short		
January(days-13) 1-15 -Winter Break 16-31 (13)	<b>REVISION</b>	Class Tests Practice Papers and Assignments		

<b>February 1-28(22)</b>	<b>Annual Examination</b>			