

# **BUDHA DAL PUBLIC SCHOOL, SAMANA**

## **LESSON PLAN**

### **CLASS - XI**

### **SUBJECT - ACCOUNTANCY**

### **SYLLABUS - TERM - I**

**Name of Teacher: Ms. Shafali Jindal**

#### **UNIT - 1 Theoretical Frame Work**

- Ch - 1 Introduction to Accounting
- Ch - 2 Basic Accounting Terms
- Ch - 3 Theory Base of Accounting, Accounting Standards and Indian Accounting Standards (Ind-AS)
- Ch - 4 Bases of Accounting

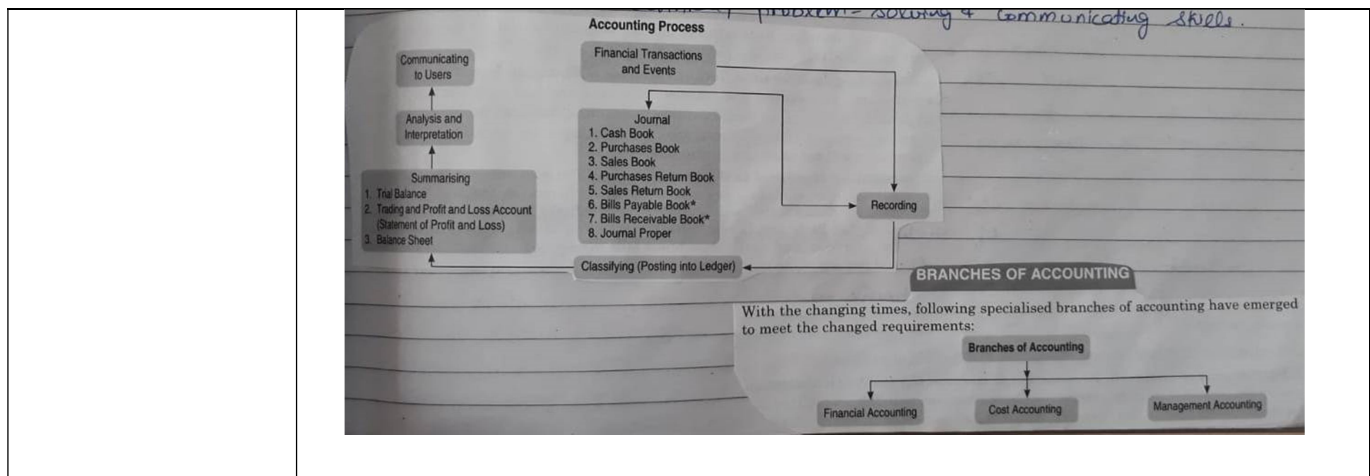
#### **UNIT - 2 Accounting Process**

- Ch - 5 Accounting Equation
- Ch - 6 Accounting Procedures - Rules of Debit and Credit
- Ch - 7 Origin of Transactions - Sources Documents and Preparation of Vouchers
- Ch - 8 Journal
- Ch - 9 Ledger
- Ch - 10 Special Purpose Books I - Cash Book
- Ch - 11 Special Purpose Books II - Other Books
- Ch - 12 Bank Reconciliation Statement
- Ch - 13 Trial Balance
- Ch - 14 Depreciation
- Ch - 15 Provisions and Reserves

- **Project on Financial Statements**

**Lesson Title:- Introduction to Accountancy**

<b>Technology used</b>	<ul style="list-style-type: none"><li>• Zoom, slide show and Google form will be used as software tools for better understanding of Accounting.</li><li>• Smart board, White Board and Text - Book will be used as hardware tools.</li></ul>
<b>Previous Knowledge Testing</b>	<ul style="list-style-type: none"><li>• What is commerce?</li><li>• What is accounting?</li><li>• Who maintains books of accounts?</li><li>• Why is it important to maintain books of accounts?</li></ul>
<b>Learning Objectives</b>	<ul style="list-style-type: none"><li>• To enable students in describing them meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment with varied types of business and non - business economic entities.</li><li>• To identify / recognize the individual (s) and entities that use accounting information for serving their needs of decision making.</li></ul>
<b>Curriculum Addressed</b>	Following topics will be explained: <ul style="list-style-type: none"><li>• Meaning and definitions of Accounting.</li><li>• Attributes (characteristics) of Accounting.</li><li>• Objectives of Accounting.</li><li>• Functions of Accounting.</li><li>• Advantages of Accounting.</li><li>• Limitation of Accounting.</li><li>• Role of Accounting in Business</li><li>• Accounting Process</li><li>• Branches of Accounting</li><li>• Book - keeping, Accounting and Accountancy</li><li>• Qualitative characteristics of Accounting Information</li><li>• Users of Accounting Information</li><li>• Systems of Accounting</li></ul>
<b>Other Resources</b>	<ul style="list-style-type: none"><li>• Assignments, PPT's and NCERT reference books will be provided for more practice.</li><li>• Case studies will be given to students to clear the topic.</li><li>• Library resources, video lessons and you tube link will be shared - <a href="https://youtu.be/48_v1aXJR1g">https://youtu.be/48_v1aXJR1g</a></li><li>• Diksha link will be shared - <a href="https://diksha.gov.in/play/collection/do_31310347535505817611436?referrer=utm_source%3Dmobile%26utm_campaign%3Dshare_content">https://diksha.gov.in/play/collection/do_31310347535505817611436?referrer=utm_source%3Dmobile%26utm_campaign%3Dshare_content</a></li></ul>
<b>Student Engagement</b>	<ul style="list-style-type: none"><li>• Students will be given examples, pictures and flow charts to make in the notebook.</li><li>• Students will be given situation based questions to involve their active participation and explain the topic well.</li></ul>
<b>Art Integration towards Experiential learning and subject enrichment</b>	Flow charts, examples and diagrams will be used to explain the topic. Competency - This topic allows the students to advance their technical, problem - solving and communicating skills



<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Questioning and Discussion will be done</li> <li>• Writing for the purpose of learning and thinking.</li> <li>• Students use knowledge, concepts and skills relevant to a course to solve realistic business problems.</li> </ul>
<b>Evaluation</b>	<p>MCQ will be taken through Google form for evaluation of students.</p> <p>Class test will be taken, assignments will be collected and PPT's will be checked.</p>
<b>Recapitulation</b>	<p>In order to test the understanding of students; students will be chosen at random and will be asked to solve the numerical and in case of unsuccessful attempt, the procedure will be explained again.</p>
<b>Teacher self assessment</b>	<p>The chapter includes active participation of students. They gave good response and understood the concept well. The strength of the lesson was usage of latest technology.</p>


**Lesson Title:- Basic Accounting Terms**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools for better understanding of Accounting terms.</li> <li>• Smart board, White Board and Text - Book will be used as hardware tools.</li> </ul>																																							
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is an entity?</li> <li>• What is a business transaction?</li> <li>• What is capital?</li> <li>• Who is proprietor?</li> </ul>																																							
<p><b>Learning Objectives</b></p>	<ul style="list-style-type: none"> <li>• To enable them in understanding about various terms used in accounting and differentiate between related terms like current and non - current, capital and revenue.</li> <li>• To make them able to give examples of terms like business transaction, liabilities, assets, expenditure and revenue.</li> <li>• To provide knowledge about sales / purchases including both cash and credit sale / purchase relating to accounting year.</li> <li>• To enable them in differentiating among income, profit and gains.</li> </ul>																																							
<p><b>Curriculum Addressed</b></p>	<p>Following topics will be explained:</p> <table border="0"> <tr> <td>(1) Business Transaction</td> <td>(2) Capital</td> <td>(3) Liabilities</td> </tr> <tr> <td>(4) Assets</td> <td>(5) Receipts</td> <td>(6) Expenditure</td> </tr> <tr> <td>(7) Expense</td> <td>(8) Profit</td> <td>(9) Losses</td> </tr> <tr> <td>(10) Stock / Inventory</td> <td>(11) Goods</td> <td>(11) Vouchers</td> </tr> <tr> <td>(12) Discount - Trade and Cash</td> <td>(13) Bad debts</td> <td>(14) Book value</td> </tr> <tr> <td>(15) Cost of goods sold</td> <td>(16) Debit</td> <td>(17) Entity</td> </tr> <tr> <td>(18) Insolvent</td> <td>(19) Rebate</td> <td>(20) Financial Statements</td> </tr> <tr> <td>(21) Account</td> <td>(22) Drawings</td> <td>(23) Income</td> </tr> <tr> <td>(24) Gains</td> <td>(25) Purchases return</td> <td>(26) Sales return</td> </tr> <tr> <td>(27) Revenue from operations</td> <td>(28) Trade Receivables</td> <td>(29) Trade payables</td> </tr> <tr> <td>(30) Cost</td> <td>(31) Balance Sheet</td> <td>(32) Books of Account</td> </tr> <tr> <td>(33) Credit</td> <td>(34) Depreciation</td> <td>(35) Entry</td> </tr> <tr> <td>(36) Proprietor</td> <td>(37) Solvent</td> <td></td> </tr> </table>	(1) Business Transaction	(2) Capital	(3) Liabilities	(4) Assets	(5) Receipts	(6) Expenditure	(7) Expense	(8) Profit	(9) Losses	(10) Stock / Inventory	(11) Goods	(11) Vouchers	(12) Discount - Trade and Cash	(13) Bad debts	(14) Book value	(15) Cost of goods sold	(16) Debit	(17) Entity	(18) Insolvent	(19) Rebate	(20) Financial Statements	(21) Account	(22) Drawings	(23) Income	(24) Gains	(25) Purchases return	(26) Sales return	(27) Revenue from operations	(28) Trade Receivables	(29) Trade payables	(30) Cost	(31) Balance Sheet	(32) Books of Account	(33) Credit	(34) Depreciation	(35) Entry	(36) Proprietor	(37) Solvent	
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<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Case studies and situation based questions will be given to students for more clarity.</li> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Library resources, video lessons and you tube link will be shared - <a href="https://youtu.be/GB246gcXDVI">https://youtu.be/GB246gcXDVI</a></li> <li>• Diksha link will be shared - <a href="https://diksha.gov.in/play/collection/do_31310347535505817611436?referrer=utm_source%3Dmobile%26utm_campaign%3Dshare_content">https://diksha.gov.in / play / collection / do _ 31310347535505817611436?referrer = utm _ source % 3D mobile % 26 utm _ campaign % 3D share _ content</a></li> </ul>																																							
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given situation based questions to involve their active participation and explain the topic well.</li> <li>• Students will be asked to drawn flow charts, paste pictures or make diagram of the chapter to make it more interesting with active participation.</li> </ul>																																							

<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, pictures and examples will be used to make the topic easily understandable</p> <p>Competency - It will improve their communication skills, creativity, problem - Solving skills and their practical approach towards numerical.</p> <div style="text-align: center;"> <pre> graph TD     BT[Business Transaction] --&gt; RAU[Relationship with the Accounting Unit]     BT --&gt; MSV[Mode of Settlement of value]     RAU --&gt; ITA["Internal Transaction of Accounting Transaction, e.g., Depreciation on Fixed Assets Unit"]     RAU --&gt; ET["External Transaction Or Business Transaction"]     MSV --&gt; CT[Cash Transaction]     MSV --&gt; CR[Credit Transaction] </pre> </div>
<p><b>Teaching Strategies</b></p>	<ul style="list-style-type: none"> <li>• Debate - students work together in teams, collaborating to complete a problem or project</li> <li>• Technology based learning</li> <li>• Interaction and explanation method will be used.</li> </ul>
<p><b>Evaluation</b></p>	<ul style="list-style-type: none"> <li>• Class Tests will be taken assignments will be collected and PPTs will be checked for evaluation.</li> <li>• MCQ will be taken through Google form.</li> </ul>
<p><b>Recapitulation</b></p>	<p>Teacher will recapitulate the chapter by asking some questions which helps to take attention of students. The chapter will be summarized in case of queries.</p>
<p><b>Teacher self assessment</b></p>	<p>The chapter includes active participation of students. They gave good response and understood the concept well. The strength of the lesson was that latest technology was used.</p>

**Lesson Title:- Theory Base of Accounting, Accounting Standards and IFRS**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools to explain theory base of Accounting, Accounting Standards and IFRS in a better way.</li> <li>• Smart board, White Board and Text - Book will be used as software tools to explain better.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What are Principles?</li> <li>• What are Accounting Principles?</li> <li>• Is there any requirement of some common principles for all firms?</li> <li>• What is IFRS?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>After going through this chapter, the students will be able to:</p> <ul style="list-style-type: none"> <li>• State the meaning of fundamental accounting assumptions and their relevance in accounting.</li> <li>• Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.</li> <li>• Explain the meaning and objectives of accounting standards.</li> <li>• Explain the bases of recording accounting transaction</li> <li>• Understand the need of IFRS.</li> <li>• Explain the meaning, objective and characteristic of GST.</li> </ul>
<p><b>Curriculum Addressed</b></p>	<p>Following topics will be explained:</p> <ul style="list-style-type: none"> <li>• Meaning and Nature of Accounting Principles.</li> <li>• Features of Accounting Principles.</li> <li>• Necessity of Accounting Principles.</li> <li>• Fundamental Accounting Assumptions or Concepts</li> <li>• Accounting Principles</li> <li>• Accounting Standards</li> <li>• Meaning of Accounting Standards</li> <li>• Nature of Accounting Standards</li> <li>• Concept of Accounting Standards</li> <li>• Objectives and utility of Accounting Standards</li> <li>• International Anancial Reporting Standards (FRS) and Indian Accounting Standards (Ind - AS)</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case based questions will be given to students for more clarity.</li> <li>• Library resources, video lessons and you tube link will be shared - <a href="https://youtu.be/FuDfXg40nzc">https://youtu.be/FuDfXg40nzc</a></li> <li>• Diksha link will be shared - <a href="https://diksha.gov.in / play / collection / do _ 31310347535505817611436?referrer = utm _ source % 3D mobile % 26 utm _ campaign % 3D share _ content">https://diksha.gov.in / play / collection / do _ 31310347535505817611436?referrer = utm _ source % 3D mobile % 26 utm _ campaign % 3D share _ content</a></li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be asked to draw diagrams, flow charts and paste pictures of the chapter to make it more interesting with active participation.</li> <li>• Students will be given case based questions to involve their active participation and explain the topic well.</li> </ul>

<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, examples and pictures will be used to make the chapter easily understandable.</p> <p>Competency - It will improve their communication skills, creative skills, concentration, understanding, deep thinking skill and problem solving skills among the students.</p> 
<p><b>Teaching Strategies</b></p>	<ul style="list-style-type: none"> <li>• Interaction and explanation method will be used.</li> <li>• Demonstration technique will be used.</li> <li>• Questioning and discussion includes questioning students in a way that helps them to evaluate their own thought process.</li> </ul>
<p><b>Evaluation</b></p>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form for evaluation.</li> <li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li> </ul>
<p><b>Recapitulation</b></p>	<p>After completion of the chapters students would be asking their queries. Summary of the chapter would be explained to students.</p>
<p><b>Teacher self assessment</b></p>	<p>The chapter included active participation of students. They gave good response and understood the concept well. The strength of the lesson was usage of latest technology.</p>

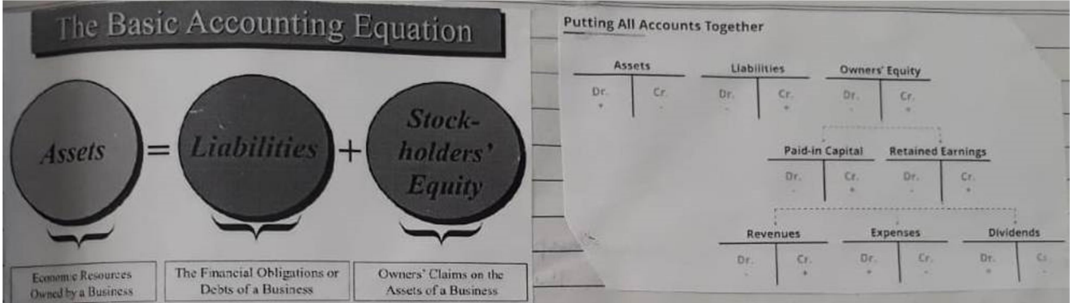
**Lesson Title:- Bases of Accounting**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools to explain theory base of Accounting, Accounting Standards and IFRS in a better way.</li> <li>• Smart board, White Board and Text - Book will be used as hardware tools to explain better.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is the main function of accounting?</li> <li>• Are only cash transactions recorded in books of accounts?</li> <li>• Is it important to record credit transactions?</li> <li>• The correct results will be provided when _____ transactions will be recorded? (a) Cash      (b) Credit      (c) Bank      (d) Both (a) and (b)</li> </ul>
<p><b>Learning Objectives</b></p>	<p>It will enable students about the bases of recording accounting transaction and to appreciate that accrual basis is a better basis for depicting the correct financial position of an enterprise.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Bases of Accounting</li> <li>• Cash Basis</li> <li>• Accrual Basis</li> <li>• Difference between Accrual basis and cash basis of Accounting.</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case based and situation based questions will be given to students for more clarity.</li> <li>• Library resources, video lessons and you tube link will be shared - <a href="https://youtu.be/vgkwo_yMlI0">https://youtu.be/vgkwo_yMlI0</a></li> <li>• Diksha link will be shared -</li> </ul>
<p><b>Student Engagement</b></p>	<p>Students will be asked to draw flow charts, tables and diagrams and to paste the pictures of the chapter to make it more interesting. Situation based questions will be given to students for their active participation.</p>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, tables and diagrams will be used to make the topic easily understandable. Competency - It will improve their technical skills, creativity and deep thinking skills.</p> <div style="text-align: center;"> <p><b>Bases of Accounting</b></p> <pre> graph TD     A[Bases of Accounting] --&gt; B[Cash Basis of Accounting]     A --&gt; C[Accrual Basis of Accounting]     B --&gt; D[Only Cash transactions are recorded]     C --&gt; E[Both cash and credit transactions are recorded]             </pre> </div>



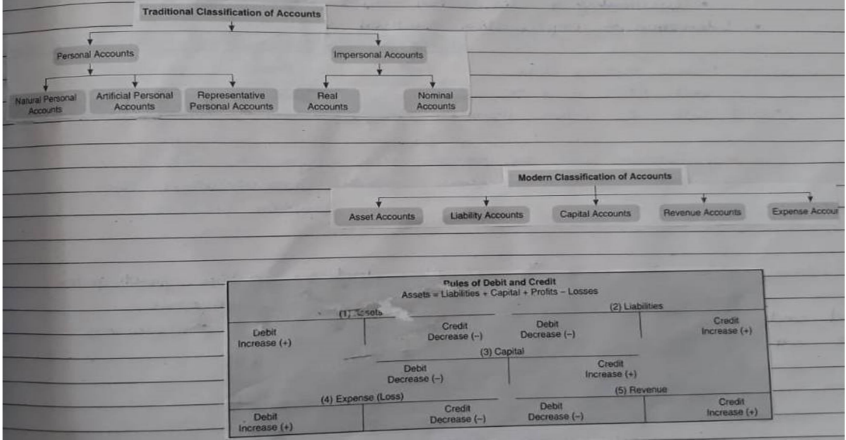
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Problem based learning - students use knowledge, concepts and skills relevant to a course to solve realistic business problems</li> <li>• Questioning and discussion and demonstration technique will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form for evaluation.</li> <li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li> </ul>
<b>Recapitulation</b>	Teacher will recapitulate the chapters by asking some questions where the students will show their keen result. The chapter will be summarized to clear all the queries of the students.
<b>Teacher self assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.

**Lesson Title:- Accounting Equation**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools to explain theory base of Accounting, Accounting Standards and IFRS in a better way.</li> <li>• Smart board, White Board and Text - Books will be used to explain in a better way.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What are Assets?</li> <li>• What are Liabilities?</li> <li>• What are the Equities?</li> <li>• Equities = ?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>To provide the knowledge about accounting equation and effects of transactions on accounting equation.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of an Accounting Equation</li> <li>• Effects of Transactions on Accounting Equation</li> <li>• Process of Preparing Accounting Equation</li> <li>• Rules for Accounting Equation</li> <li>• Effects of Adjustment Transactions on Accounting Equation</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Case based and situation based questions will be given to students for more clarity.</li> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice</li> <li>• Library resources, video lessons and you tube link will be shared -</li> <li>• Diksha link will be shared -</li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given situation based questions to involve their active participation and explain the topic well.</li> <li>• Students will be given examples, pictures and flow charts to make in the notebook.</li> </ul>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Formats, diagrams and formulas will be used as visual aid for effective teaching. Competency - This art programme will help in encouraging students, to improve their concentration, problem - solving and deep thinking skills.</p> 
<p><b>Teaching Strategies</b></p>	<ul style="list-style-type: none"> <li>• Interaction and explanation method will be used.</li> <li>• Demonstration technique will be used</li> <li>• Group learning - Students work together in teams, collaborating to complete a problem or project.</li> </ul>

<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li><li>• MCQ will be taken through Google form for evolution of students.</li></ul>
<b>Recapitulation</b>	In order to test the understanding of students, students will be chosen at random and will be asked to solve the numerical and in case of unsuccessful attempt, the procedure will be explained again.
<b>Teacher self assessment</b>	The chapter included active participation of students. They gave good response and understood the concept well. Latest technology will be used which will be the strength of the chapter.

**Lesson Title:- Accounting Procedures - Rules of Debit and Credit**

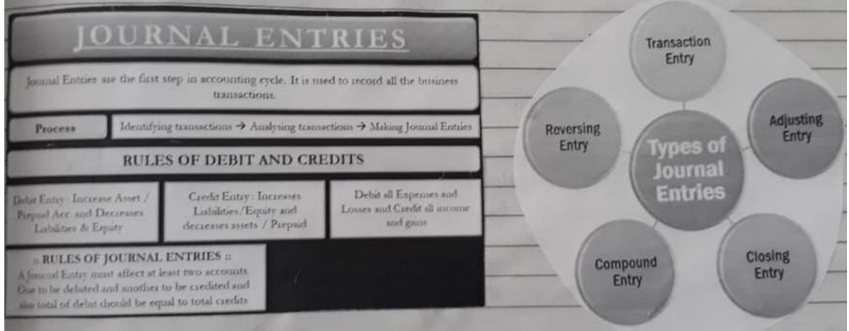
<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Slide show, Google form and Zoom will be used as software tools to explain the accounting procedure rules of Debit and credit.</li> <li>• Smart board, white board and text books will be used as hardware tools to explain well.</li> </ul>																
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is an Account?</li> <li>• What is Debit and Credit?</li> <li>• What is the rule of Debit and credit? Assets = ? + Liabilities</li> </ul>																
<p><b>Learning Objectives</b></p>	<p>To provide the knowledge about making of accounts, balance of account and rules of debit and credit.</p>																
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Account</li> <li>• Meaning of Debit and Credit</li> <li>• Classification of Accounts</li> <li>• Balancing an Account</li> <li>• Significance of Debit and Credit Balance in Accounts.</li> </ul>																
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Case studies and situation based question will be given to students for more clarity.</li> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Library resources, video lessons and you tube link will be shared -</li> <li>• Diksha link will be shared -</li> </ul>																
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given examples, pictures and flow charts to make in the notebook.</li> <li>• Students will be given situation based question to involve their active participation and explain the topic well.</li> </ul>																
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, examples and diagrams will be used to explain the topic. Competency - This art programme will help in encouraging students to improve their technical, concentration, problem - solving and deep thinking skills.</p>  <table border="1" data-bbox="760 1797 1304 1965"> <caption>Rules of Debit and Credit</caption> <p>Assets = Liabilities + Capital + Profits - Losses</p> <tr> <td>(1) Assets</td> <td>(2) Liabilities</td> </tr> <tr> <td>Debit Increase (+)</td> <td>Credit Increase (+)</td> </tr> <tr> <td>Credit Decrease (-)</td> <td>Debit Decrease (-)</td> </tr> <tr> <td colspan="2">(3) Capital</td> </tr> <tr> <td>Debit Decrease (-)</td> <td>Credit Increase (+)</td> </tr> <tr> <td>(4) Expense (Loss)</td> <td>(5) Revenue</td> </tr> <tr> <td>Debit Increase (+)</td> <td>Credit Increase (+)</td> </tr> <tr> <td>Credit Decrease (-)</td> <td>Debit Decrease (-)</td> </tr> </table>	(1) Assets	(2) Liabilities	Debit Increase (+)	Credit Increase (+)	Credit Decrease (-)	Debit Decrease (-)	(3) Capital		Debit Decrease (-)	Credit Increase (+)	(4) Expense (Loss)	(5) Revenue	Debit Increase (+)	Credit Increase (+)	Credit Decrease (-)	Debit Decrease (-)
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Credit Decrease (-)	Debit Decrease (-)																

<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Technology based - course delivered partially or wholly online.</li> <li>• Questioning and discussion will be done</li> <li>• Interaction and explanation method will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li> <li>• MCQ will be taken through Google form</li> </ul>
<b>Recapitulation</b>	Teacher will recapitulate the chapter by asking some questions. IT will improve their communication and creative skills. In case of queries the chapter will be summarized.
<b>Teacher self assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well. The strength of the lesson was latest technology used.

## Lesson Title:- Origin of Transactions - Source Documents and Preparation of Vouchers

<b>Technology used</b>	<ul style="list-style-type: none"> <li>• Slide show, zoom and Google form will be used as software tools to explain origin of Transactions.</li> <li>• White board, smart board and text books will be used as hardware tools to explain.</li> </ul>
<b>Previous Knowledge Testing</b>	<ul style="list-style-type: none"> <li>• What are source documents?</li> <li>• Why it is essential to have source documents?</li> <li>• Which source document have you seen?</li> <li>• What are supporting documents?</li> </ul>
<b>Learning Objectives</b>	To provide knowledge about source documents, vouchers, its method and types of vouchers.
<b>Curriculum Addressed</b>	<ul style="list-style-type: none"> <li>• Source Documents</li> <li>• Meaning of Vouchers</li> <li>• Types of vouchers</li> <li>• Source vouchers</li> <li>• Accounting vouchers</li> <li>• Preparation of vouchers</li> </ul>
<b>Other Resources</b>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case studies will be given to students to clear the topic.</li> <li>• Library resources, video lessons and you tube link will be shared -</li> <li>• Diksha link will be shared -</li> </ul>
<b>Student Engagement</b>	<ul style="list-style-type: none"> <li>• Students will be given case based questions to involve their active participation and to explain the topic well.</li> <li>• Students will be shown pictures, examples and flow charts and will be asked to paste in their notebooks.</li> </ul>
<b>Art Integration towards Experiential learning and subject enrichment</b>	Pictures and diagrams will be used as visual aid for effective teaching. This art programme will help in encouraging students to improve their concentration, problem - solving and deep - thinking skills.
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Demonstration technique will be used.</li> <li>• Problem based learning - students use knowledge, concepts and skills relevant to a course to solve realistic business problems.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form</li> <li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li> </ul>
<b>Recapitulation</b>	Teacher will recapitulate the chapter by asking some questions. In order to test the understanding of the topic, students will be at random and asked to solve the problems and in case of unsuccessful attempt, the procedure will be explained again.
<b>Teacher self assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.

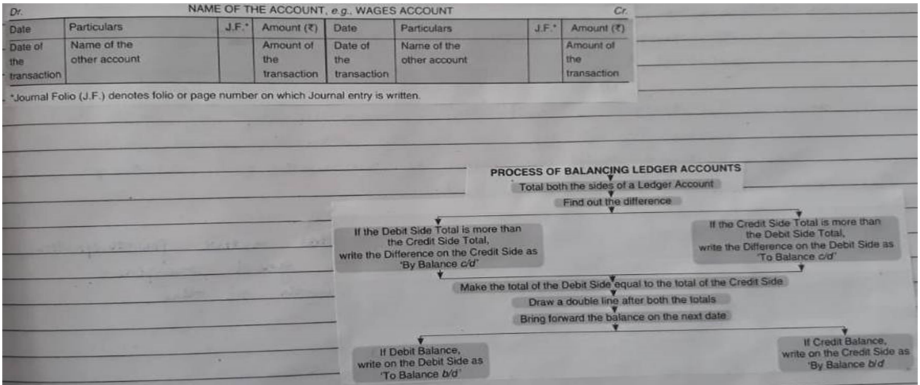
**Lesson Title:- Journal**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, Google form and slide show will be used as software tools to explain journal.</li> <li>• Smart board, white board and text books will be used as hardware tools to explain.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• Name the book where transactions are recorded at first.</li> <li>• Why journal is called Primary Book?</li> <li>• What is the meaning of chronological order?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about meaning of Journal and Journalizing. To make students understand about GST and its treatment. To make them understand about the steps in journalizing including GST and excluding GST.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Journal and Journalising</li> <li>• Characteristics and Advantages of Journal.</li> <li>• Limitations of Journal</li> <li>• Steps in Journalising</li> <li>• Simple and Compound Journal entries</li> <li>• Discount &amp; Rebate</li> <li>• Opening entry</li> <li>• Concept of Goods and Service Tax (GST)</li> <li>• Accounting entries related to GST</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case studies and situation based questions will be given to students to clear the topic.</li> <li>• Library resources, video lessons and you tube link will be shared -</li> <li>• Diksha link will be shared -</li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given examples, pictures and flow charts to make in the notebook.</li> <li>• Students will be given situation based question to involve their active participation and to explain the topic well.</li> </ul>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<ul style="list-style-type: none"> <li>• Flow charts, examples and diagrams will be used to explain the topic.</li> <li>• Competency - This art programme will help in encouraging students to improve their concentration, technical, social, problem solving and thinking skills.</li> </ul> 

<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Technology based courses delivered partially or wholly online</li> <li>• Group learning - students work together in teams, collaborating to complete a problem.</li> <li>• Interaction and explanation method will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form</li> <li>• Class test will be taken, assignments will be collected and PPTs and Notebooks will be checked.</li> </ul>
<b>Recapitulation</b>	For recapitulation, students will be chosen at random and will be asked to solve the problems and in case of unsuccessful attempt, the procedure will be explained again.
<b>Teacher self assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.



**Lesson Title:- Ledger**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools for better understanding of Ledger Accounts.</li> <li>• Smart board, white boards and text books will be used as hardware tools to explain.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• Name the book where transactions are classified.</li> <li>• Which book is called 'Book of final entry'?</li> <li>• Which book is called 'Primary Book of entry'?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about ledger, mechanics of posting and balancing of ledger accounts.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Ledger</li> <li>• Features and utility of Ledger</li> <li>• Mechanics of Posting</li> <li>• Balancing of Ledger Accounts</li> <li>• Difference between Journal and Ledger</li> <li>• Trial Balance</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case studies will be given to students for more clarity.</li> <li>• Library resources, video lessons and you tube link will be shared -</li> <li>• Diksha link will be shared -</li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be asked to make flow charts, diagrams and to paste pictures of the topic in the notebook.</li> <li>• Students will be given case based questions for their active participation.</li> </ul>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<ul style="list-style-type: none"> <li>• Flow charts, tables, diagrams and pictures will be used to visual aid to make the chapter more interesting.</li> <li>• Students will be given situation based questions to involve their active participation and to explain the topic well.</li> <li>• Competency - This topic allows the students to advance their technical, social, problem solving and thinking skills.</li> </ul>  <p>The image contains two parts: a ledger account table and a flowchart for balancing ledger accounts.</p> <p><b>Table:</b> A ledger account table with columns for Date, Particulars, J.F., Amount (₹), and Date. It is divided into Dr. (Debit) and Cr. (Credit) sides. Below the table, it states: "Journal Folio (J.F.) denotes folio or page number on which Journal entry is written."</p> <p><b>Flowchart:</b> Titled "PROCESS OF BALANCING LEDGER ACCOUNTS". The steps are:         <ol style="list-style-type: none"> <li>Total both the sides of a Ledger Account</li> <li>Find out the difference</li> <li>If the Debit Side Total is more than the Credit Side Total, write the Difference on the Credit Side as 'By Balance c/d'</li> <li>If the Credit Side Total is more than the Debit Side Total, write the Difference on the Debit Side as 'To Balance b/d'</li> <li>Make the total of the Debit Side equal to the total of the Credit Side</li> <li>Draw a double line after both the totals</li> <li>Bring forward the balance on the next date</li> <li>If Debit Balance, write on the Debit Side as 'To Balance b/d'</li> <li>If Credit Balance, write on the Credit Side as 'By Balance c/d'</li> </ol> </p>

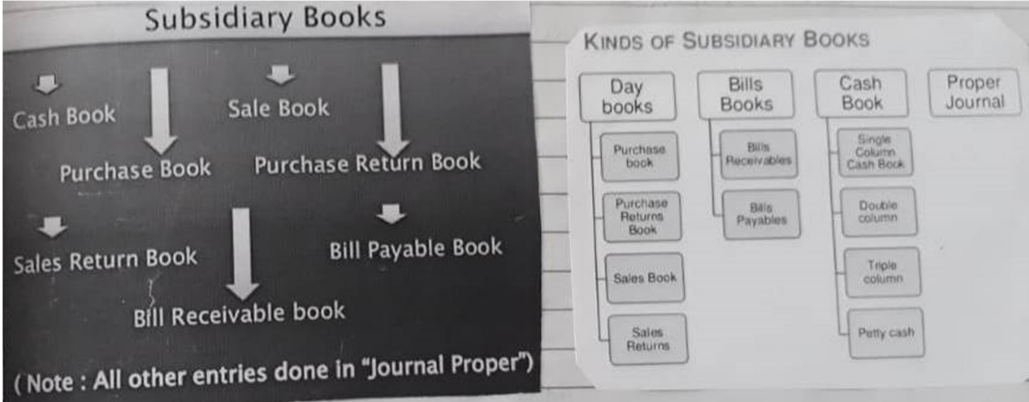
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Interaction and explanation method will be used.</li> <li>• Questioning and discussion method will be used.</li> <li>• Problem base learning - students use knowledge, concepts and skills relevant to a course to solve realistic business problems.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form</li> <li>• Class test will be taken, assignments will be collected and PPTs and Notebooks will be checked.</li> </ul>
<b>Recapitulation</b>	In order to test the understanding of students, students will be chosen at random and asked to solve the problems and in case of unsuccessful attempt the chapter will be summarized.
<b>Teacher self-assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well. The strength of the lesson was latest technology.

**Lesson Title:- Special Purpose Books I - Cash Book**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Slide show, google form and zoom will be used as software tools to explain about preparation of cash book.</li> <li>• Smart board, white board and text books will be used as hardware tools to explain.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What are subsidiary books?</li> <li>• Why there is need of sub - division of Journal?</li> <li>• Which books are known as books of original entry?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about subsidiary books, their types, balancing and posting of cash book.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Subsidiary Books of Accounting.</li> <li>• Classification of Subsidiary Books or Sub - division of Journal</li> <li>• Advantages of Subsidiary Books</li> <li>• Meaning and features of cash book.</li> <li>• Kinds or types of cash book.</li> <li>• Balancing and posting of cash book</li> <li>• Petty cash book.</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Case studies will be given to students to clear the topic.</li> <li>• Assignments, PPT's and NCERT reference books will be provided for more practice.</li> <li>• Library resources, video lessons and you tube link will be shared.</li> <li>• Diksha link will be shared.</li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given case based questions to involve their active participation and explain the topic well.</li> <li>• Student will be asked to make flow charts, diagrams of the chapter to make it more interesting.</li> </ul>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<ul style="list-style-type: none"> <li>• Flow charts, examples and pictures will be used to visual aids to make the chapter more interesting and easily understandable</li> <li>• Competency - This programme will help in improving students communication skills, concentration, problems solving and deep thinking skills.</li> </ul> <div style="text-align: center;"> <pre> graph TD     A[Types of Cash Book] --&gt; B[General Cash Book]     A --&gt; C[Petty Cash Book]     B --&gt; D[Single Column Cash Book]     B --&gt; E[Double Column Cash Book]     B --&gt; F[Triple Column Cash Book]     </pre> </div>

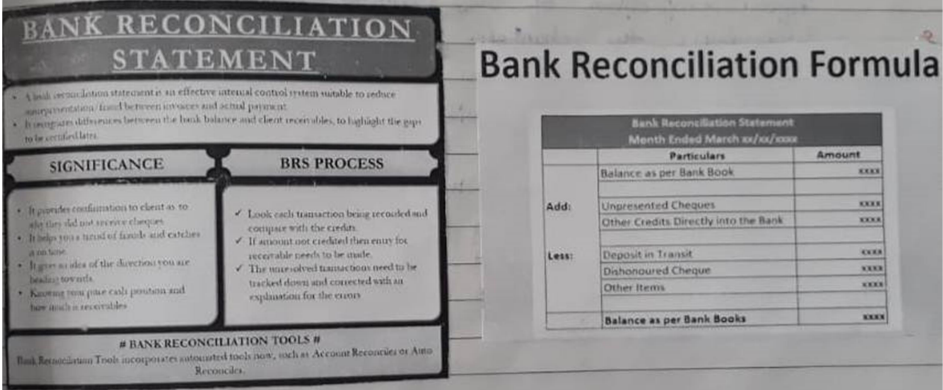
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Group learning - students work together in teams, collaborating to complete a problem.</li> <li>• Debate - students work together in teams, collaborating to complete a problem.</li> <li>• Interaction and explanation method will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Class test will be taken, assignments will be collected and PPTs will be checked.</li> <li>• MCQ will be taken through Google form</li> </ul>
<b>Recapitulation</b>	The teacher will recapitulate the chapter by choosing students at random and asking them to solve the problems and in case of unsuccessful attempt, the procedure will be explained again.
<b>Teacher self - assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.

**Lesson Title:- Special Purpose Books II - Other Book**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Zoom, slide show and Google form will be used as software tools to explain the accounting treatment other subsidiary books.</li> <li>• Smart board, white board and text books will be used as hardware tools to explain the topic.</li> </ul>
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is the sub - division of Journal?</li> <li>• What are special journals?</li> <li>• In which transactions other than cash are recorded?</li> <li>• Why is it important to classify transactions?</li> </ul>
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about subsidiary books and their mechanism of posting of subsidiary books.</p>
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Sub division of journal</li> <li>• Purchase Book</li> <li>• Sales Book</li> <li>• Purchase Return Book</li> <li>• Sales Return Book</li> <li>• Journal Proper</li> <li>• Mechanism of Posting of Subsidiary Books or Special Journals</li> </ul>
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and NCERT reference books will be provided for more practice.</li> <li>• Case studies and situation based questions will be given to students for more clarification</li> <li>• Library resources, video lessons and you tube link will be shared.</li> <li>• Diksha link will also be shared.</li> </ul>
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given situation based questions to involve their active participation.</li> <li>• Students will be asked to make flow charts and diagrams to make chapter more interesting.</li> </ul>
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, examples, tables, formats and diagrams will be used to make the chapter easily understandable. Competency - It will improve their communication skills, creativity and their practical approach.</p> 

<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Demonstration technique will be used.</li> <li>• Interaction and explanation method will be used.</li> <li>• Problem based learning - students use knowledge, concepts and skills relevant to a course to solve business problems.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form.</li> <li>• Class test will be taken, assignments will be collected and notebooks and PPTs will be checked.</li> </ul>
<b>Recapitulation</b>	Teacher will summaries the chapter after completion. It will be recapitulated by asking some questions. It will improve their confidence and practical approach.
<b>Teacher self - assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.

## Lesson Title:- Bank Reconciliation Statement

<b>Technology used</b>	<ul style="list-style-type: none"> <li>Slide show, Google form and zoom will be used as software tools to explain the preparation of Bank Reconciliation statement.</li> <li>Smart board, white board and text books will be used as hardware tools to explain the topic.</li> </ul>																																				
<b>Previous Knowledge Testing</b>	<ul style="list-style-type: none"> <li>What is Cash Book?</li> <li>What is Pass Book?</li> <li>Who maintains Cash Book?</li> <li>State any one reason of difference between cash book and pass book.</li> </ul>																																				
<b>Learning Objectives</b>	<p>To provide knowledge about bank reconciliation statement, its reasons of difference between cash book and pass book and methods of preparing bank reconciliation statement.</p>																																				
<b>Curriculum Addressed</b>	<ul style="list-style-type: none"> <li>Meaning of Bank Reconciliation statement.</li> <li>Need and importance of Bank Reconciliation statement.</li> <li>Reasons of difference between balance as per cash book and pass book.</li> <li>Methods of preparing Book Reconciliation statement.</li> <li>Preparation of Bank Reconciliation statement.</li> <li>Preparation of Bank Reconciliation statement from corrected (Adjusted) Cash Book Balance.</li> </ul>																																				
<b>Other Resources</b>	<ul style="list-style-type: none"> <li>Case study based questions and situation base questions will be given to students for more practice.</li> <li>Assignments, PPTs and Numerical of NCERT reference books will be given to students for more active participation.</li> <li>Library resources, video lessons and you tube link will be shared</li> <li>Diksha app link will also be shared.</li> </ul>																																				
<b>Student Engagement</b>	<ul style="list-style-type: none"> <li>Students will be asked to draw tables, flow charts, pictures for their active participation and which will make topic more interesting.</li> <li>Students will be given situation based questions to seek their attention and active participation.</li> </ul>																																				
<b>Art Integration towards Experiential learning and subject enrichment</b>	<p>Flow charts, tables and pictures will make chapter easily understandable. Competency - It will improve their problem - solving skills, technical skills, social skills and practical approach.</p>  <p><b>BANK RECONCILIATION STATEMENT</b></p> <ul style="list-style-type: none"> <li>A bank reconciliation statement is an effective internal control system suitable to reduce any discrepancies found between invoices and actual payment.</li> <li>It compares differences between the bank balance and client records, to highlight the gaps to be corrected.</li> </ul> <p><b>SIGNIFICANCE</b></p> <ul style="list-style-type: none"> <li>It provides confirmation to client as to what they did not receive cheques.</li> <li>It helps you a head of bank and entries in no time.</li> <li>It gives an idea of the directions you are heading towards.</li> <li>Knowing your true cash position and how much is recoverable.</li> </ul> <p><b>BRS PROCESS</b></p> <ul style="list-style-type: none"> <li>✓ Look each transaction being recorded and compare with the credits.</li> <li>✓ If amount not credited then entry for recoverable needs to be made.</li> <li>✓ The unrecorded transactions need to be tracked down and corrected with an explanation for the errors.</li> </ul> <p><b># BANK RECONCILIATION TOOLS #</b> Bank Reconciliation Tools incorporates automated tools such as Account Reconciler or Auto Reconciler.</p> <p><b>Bank Reconciliation Formula</b></p> <table border="1"> <thead> <tr> <th colspan="2">Bank Reconciliation Statement</th> <th colspan="2">Month Ended March 31/04/2020</th> </tr> <tr> <th></th> <th>Particulars</th> <th>Amount</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Balance as per Bank Book</td> <td></td> <td>xxxx</td> </tr> <tr> <td><b>Add:</b></td> <td>Unpresented Cheques</td> <td></td> <td>xxxx</td> </tr> <tr> <td></td> <td>Other Credits Directly into the Bank</td> <td></td> <td>xxxx</td> </tr> <tr> <td><b>Less:</b></td> <td>Deposit in Transit</td> <td></td> <td>xxxx</td> </tr> <tr> <td></td> <td>Dishonoured Cheque</td> <td></td> <td>xxxx</td> </tr> <tr> <td></td> <td>Other Items</td> <td></td> <td>xxxx</td> </tr> <tr> <td></td> <td><b>Balance as per Bank Books</b></td> <td></td> <td><b>xxxx</b></td> </tr> </tbody> </table>	Bank Reconciliation Statement		Month Ended March 31/04/2020			Particulars	Amount			Balance as per Bank Book		xxxx	<b>Add:</b>	Unpresented Cheques		xxxx		Other Credits Directly into the Bank		xxxx	<b>Less:</b>	Deposit in Transit		xxxx		Dishonoured Cheque		xxxx		Other Items		xxxx		<b>Balance as per Bank Books</b>		<b>xxxx</b>
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<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Group learning - students work together in teams, collaborating to complete a problem.</li> <li>• Questioning and discussion method will be used.</li> <li>• Interaction and explanation method will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Class Test will be taken, assignments will be collected, PPTs and notebooks will be checked for evaluation of students.</li> <li>• MCQ will be taken through Google form.</li> </ul>
<b>Recapitulation</b>	After completion of the chapter teacher will summaries the chapter. Students will be chosen at random to ask questions and in case of unsuccessful attempt the concept will be explained again.
<b>Teacher self-assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well. Latest technology used was the strength of lesson.



**Lesson Title:- Trial Balance**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Google form zoom and slide show will be used as software tools to explain about Trial Balance.</li> <li>• Smart board, white board and Text books will be used as hardware tools to explain the topic.</li> </ul>																				
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• State the golden rules of accounting.</li> <li>• What are debit and credit balances?</li> <li>• Where will the transaction be posted?</li> <li>• If the total of credit entry is greater, it is called a _____ balance.</li> </ul>																				
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about meaning of Trial Balance, features and functions of Trial Balance and preparation of Trial Balance.</p>																				
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Trial Balance.</li> <li>• Characteristics or features of Trial Balance.</li> <li>• Objectives or functions of Trial Balance.</li> <li>• Limitations of Trial Balance.</li> <li>• Preparing a Trial Balance.</li> </ul>																				
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignments, PPTs and numerical from NCERT reference books will be to students for more practice and which will make the topic more interesting.</li> <li>• Case studies will be given to students for active participation.</li> <li>• Library resources, video lessons and you tube link will be shared.</li> <li>• Diksha app link will also be shared.</li> </ul>																				
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be given situation based questions to seek their attention and active participation.</li> <li>• Students will be asked to make flow charts, diagrams, paste pictures which will the topic more interesting.</li> </ul>																				
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, tables and pictures will be used as visual aid to explain the chapter which will it more interesting for students.</p> <p>Competency - This art programme will help in encouraging students to improve their concentration problem solving skills, deep - thinking skills and technical skills.</p> <p style="text-align: center;"><b>Trial Balance as on 31st March.</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 50%;">Heads of Accounts</th> <th style="width: 10%;">L.F</th> <th style="width: 20%;">Debit Balance (Rs.)</th> <th style="width: 20%;">Credit Balance (Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td style="text-align: center;">Total</td> <td> </td> <td style="text-align: center;">-----</td> <td style="text-align: center;">-----</td> </tr> </tbody> </table>	Heads of Accounts	L.F	Debit Balance (Rs.)	Credit Balance (Rs.)													Total		-----	-----
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<p><b>Teaching Strategies</b></p>	<ul style="list-style-type: none"> <li>• Interaction and explanation method will be used.</li> <li>• Problem based learning students use knowledge, concepts and skills relevant to a course to solve realistic business problems.</li> <li>• Group learning - Students work together in teams, collaborating to complete a problem.</li> </ul>																				

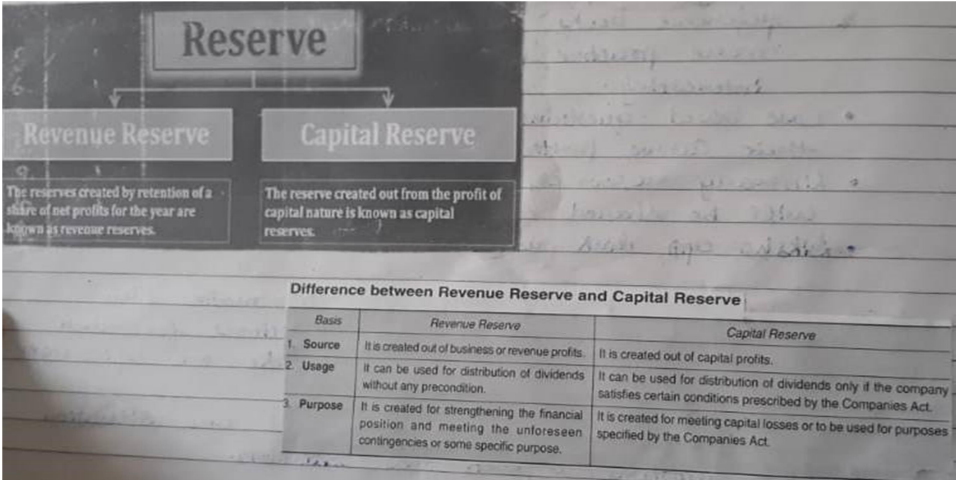
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• MCQ will be taken through Google Form.</li><li>• Class test will be taken, assignments will be collected, PPTs and Notebooks will be checked.</li></ul>
<b>Recapitulation</b>	The teacher will recapitulate the chapter by choosing students at random and asking them to solve the problems and in case of unsuccessful attempt, the chapter will be summarized again.
<b>Teacher self-assessment</b>	The chapter includes active participation of students. They gave good response and understood the concept well.

**Lesson Title:- Depreciation**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• Slide show, PPTs and zoom will be used as software tools to explain the meaning and accounting treatment of depreciation.</li> <li>• Smart board, white board and text books will be used as hardware tools to explain the topic.</li> </ul>																																												
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is Depreciation?</li> <li>• Is land a depreciable asset?</li> <li>• Is depreciation charged on current assets?</li> <li>• Is there any effect of depreciation on business?</li> </ul>																																												
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about meaning of depreciation, amortization and depletion. To explain the causes of depreciation, methods of depreciation and preparation of Asset Disposal Account.</p>																																												
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning of Depreciation</li> <li>• Depreciation, Amortization and Depletion</li> <li>• Causes or reasons of depreciation</li> <li>• Accounting concept of depreciation and depreciation accounting.</li> <li>• Objectives or need for providing depreciation.</li> <li>• Features or basis of providing depreciation</li> <li>• Methods of recording (Accounting) depreciation</li> <li>• Difference between depreciation account and provision for depreciation account</li> <li>• Methods of depreciation</li> <li>• Preparation of Asset Disposal Account.</li> <li>• Difference between straight line method and written down value method.</li> </ul>																																												
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Case based and situation based questions will be given to students for more active participation.</li> <li>• Assignments, PPTs and numerical from NCERT reference books will be given to students for more practice which will make the topic more interesting.</li> <li>• Library resources, video lessons and you tube link will be shared.</li> <li>• Diksha app link will also be shared.</li> </ul>																																												
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be asked to make flow charts, diagrams and paste pictures for their active participation which will make the topic more interesting.</li> <li>• Students will be given case based questions to seek their attention.</li> </ul>																																												
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Diagrams, tables, pictures and formulas will be used to make the chapter easily understandable.</p> <p>Competency - It will improve their concentration, technical skills, creativity, practical approach and problem - solving skills?</p> <div data-bbox="511 1654 1412 1969" data-label="Figure"> <table border="1"> <caption>Typical car depreciation over 20 years</caption> <thead> <tr> <th>Years of Possession</th> <th>Value (%)</th> </tr> </thead> <tbody> <tr><td>0</td><td>100</td></tr> <tr><td>1</td><td>90</td></tr> <tr><td>2</td><td>80</td></tr> <tr><td>3</td><td>72</td></tr> <tr><td>4</td><td>65</td></tr> <tr><td>5</td><td>58</td></tr> <tr><td>6</td><td>52</td></tr> <tr><td>7</td><td>46</td></tr> <tr><td>8</td><td>41</td></tr> <tr><td>9</td><td>36</td></tr> <tr><td>10</td><td>32</td></tr> <tr><td>11</td><td>28</td></tr> <tr><td>12</td><td>25</td></tr> <tr><td>13</td><td>22</td></tr> <tr><td>14</td><td>19</td></tr> <tr><td>15</td><td>17</td></tr> <tr><td>16</td><td>15</td></tr> <tr><td>17</td><td>13</td></tr> <tr><td>18</td><td>11</td></tr> <tr><td>19</td><td>10</td></tr> <tr><td>20</td><td>10</td></tr> </tbody> </table> </div>	Years of Possession	Value (%)	0	100	1	90	2	80	3	72	4	65	5	58	6	52	7	46	8	41	9	36	10	32	11	28	12	25	13	22	14	19	15	17	16	15	17	13	18	11	19	10	20	10
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	<p>Straight Line Depreciation Formula</p> <p>Cost of asset - Salvage value = <math>\frac{\text{Straight Line Depreciation}}{\text{years of estimated useful life}}</math></p> <p><b>METHODS FOR CALCULATING ACCUMULATED DEPRECIATION</b></p> <p>1 Straight-line      2 Double-declining balance</p> <p><b>Reducing Balance Depreciation</b></p> <p>Calculating the amount of depreciation including costs incurred to get non-current asset ready to earn revenue</p> <p><math>\frac{\text{Cost} - \text{Scrap}}{\text{Useful Life}} \times 1.5</math></p>
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Group learning - students work together in teams, collaborating to complete a problem.</li> <li>• Interaction an explanation method will be used.</li> <li>• Demonstration technique will be used.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Class test will be taken, assignment will be collected, notebooks and PPTs will be checked for evaluation.</li> <li>• MCQ will be taken through Google form.</li> </ul>
<b>Recapitulation</b>	<p>The teacher will summaries the chapter after completion. The teacher will recapitulate the chapter by choosing students at random and asking them to solve the problems and in case of unsuccessful attempt, the topic will be explained again</p>
<b>Teacher self - assessment</b>	<p>The chapter includes active participation of students. They gave good response and understood the concept well.</p>

**Lesson Title:- Provisions an Reserves**

<p><b>Technology used</b></p>	<ul style="list-style-type: none"> <li>• PPTs, zoom and slide show will be used as software tools to explain about provision and reserves</li> <li>• Smart board, white board and text books will be used as hardware tools to explain the topic.</li> </ul>												
<p><b>Previous Knowledge Testing</b></p>	<ul style="list-style-type: none"> <li>• What is Provision?</li> <li>• What is Reserve?</li> <li>• Why a part of current earning is kept aside?</li> </ul>												
<p><b>Learning Objectives</b></p>	<p>To provide knowledge about provisions, concepts and objectives of provisions. To enable students in understanding the meaning, importance and types of reserves. To provide knowledge about the difference between different types of reserves.</p>												
<p><b>Curriculum Addressed</b></p>	<ul style="list-style-type: none"> <li>• Meaning and importance of Provisions.</li> <li>• Concept of Provisions</li> <li>• Objectives of Provisions</li> <li>• Meaning, importance and types of reserves</li> <li>• Revenue recourse and capital reserve</li> <li>• Difference between Revenue Receipt and capital reserve</li> <li>• Difference between General reserve and specific reserve</li> <li>• Secret reserve</li> <li>• Difference between reserve and provision.</li> </ul>												
<p><b>Other Resources</b></p>	<ul style="list-style-type: none"> <li>• Assignment, PPTs and numerical form NCERT reference books will be given to students for more practice which will the topic more interesting.</li> <li>• Case based questions will be given to student for their active participation.</li> <li>• Library resources, video lessons and you tube link will be shared.</li> <li>• Diksha app link will also be shared.</li> </ul>												
<p><b>Student Engagement</b></p>	<ul style="list-style-type: none"> <li>• Students will be asked to make flow charts, diagrams and paste pictures for their active participation which will make the topic more interesting.</li> <li>• Students will be given case based and situation based questions to seek their activation.</li> </ul>												
<p><b>Art Integration towards Experiential learning and subject enrichment</b></p>	<p>Flow charts, pictures and diagrams will be used as visual aid for effective teaching. Competency - This art programme will be helpful in encouraging the students to improve their concentration, communication, technical and problem - solving skills.</p>  <table border="1" data-bbox="781 1791 1450 1990"> <caption>Difference between Revenue Reserve and Capital Reserve</caption> <thead> <tr> <th>Basis</th> <th>Revenue Reserve</th> <th>Capital Reserve</th> </tr> </thead> <tbody> <tr> <td>1. Source</td> <td>It is created out of business or revenue profits.</td> <td>It is created out of capital profits.</td> </tr> <tr> <td>2. Usage</td> <td>It can be used for distribution of dividends without any precondition.</td> <td>It can be used for distribution of dividends only if the company satisfies certain conditions prescribed by the Companies Act.</td> </tr> <tr> <td>3. Purpose</td> <td>It is created for strengthening the financial position and meeting the unforeseen contingencies or some specific purpose.</td> <td>It is created for meeting capital losses or to be used for purposes specified by the Companies Act.</td> </tr> </tbody> </table>	Basis	Revenue Reserve	Capital Reserve	1. Source	It is created out of business or revenue profits.	It is created out of capital profits.	2. Usage	It can be used for distribution of dividends without any precondition.	It can be used for distribution of dividends only if the company satisfies certain conditions prescribed by the Companies Act.	3. Purpose	It is created for strengthening the financial position and meeting the unforeseen contingencies or some specific purpose.	It is created for meeting capital losses or to be used for purposes specified by the Companies Act.
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	<p><b>Differences Between Provision and Reserve</b></p> <p><b>Provision</b> Charged Against Profit. Net Profit / Loss Includes all type of provisions Got: - Actual Net Profit</p> <p><b>Reserves</b> Appropriation of Profit in to three accounts(items) Actual Net Profit / Surpluses Revenue Reserve, Capital Reserve, Profit for Distribution</p>
<b>Teaching Strategies</b>	<ul style="list-style-type: none"> <li>• Interaction and explanation method will be used.</li> <li>• Demonstration technique will be used.</li> <li>• Group learning - Students work together in teams, collaborating to complete a problem.</li> </ul>
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• MCQ will be taken through Google form</li> <li>• Class test will be taken, assignments will be collected, notebooks and PPTs will be checked</li> </ul>
<b>Recapitulation</b>	<p>Teacher will recapitulate the chapter by asking few question so as to clarify the doubts of students. In case of queries the chapter will be summarized.</p>
<b>Teacher self-assessment</b>	<p>The chapter includes active participation of students. They gave good response and understood the concept well.</p>

## **Holidays Home Work**

- Prepare Ch - 1, 2 and 15 for periodic
- Do practical problems of Ch - 5
- Complete the assignment
- Prepare project file - 'Preparation of financial statements'

## Revision Schedule

S. No.	No. of Days	Dates	Content
1	2		Ch -1 Revision and class test for periodic
2	2		Ch -2 Revision and class test for periodic
3	2		Ch -5 Revision and class test for periodic
4	1		Ch - 1 Revision and class test
5	1		Ch - 2 Revision and class test
6	1		Ch - 3 Revision and class test
7	1		Ch - 4 Revision and class test
8	1		Ch - 5 Revision and class test
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13	1		Ch - 10 Revision and class test
14	1		Ch - 11 Revision and class test
15	1		Ch - 12 Revision and class test
16	1		Ch - 13 Revision and class test
17	1		Ch - 14 Revision and class test
18	1		Ch - 15 Revision and class test
19	1		Test of 1 mark questions of Ch - 1 to 15
20	1		Test of 3 and 4 mark questions of Ch - 1 to 15
21	1		Test of 6 and 8 mark questions of Ch - 1 to 15
22	1		Test of Complete syllabus