

# Dayanand College of Commerce (Jr.),Latur.

## Annual Topic Plan

### Subject - Book-Keeping & Accountancy

For the Academic Year 2021-22

Class – XI<sup>th</sup>

#### Part – I Topic Wise Annual Plan (From – July to March)

Sr.No.	Name of Topic	Topic Contents	Contentwise No. of Lectures	Tentative No. of Lectures
<b>1.00</b>	<b>Introduction to Book-Keeping &amp; Accountancy</b>	<ul style="list-style-type: none"> <li>• Meaning, Definition and Objectives. →</li> <li>• Importance of Book-Keeping. }</li> <li>• Difference between Book-Keeping &amp; Accountancy. }</li> <li>• Meaning &amp; Definition of Accountancy. }</li> <li>• Basis of Accounting System. }</li> <li>• Qualitative Characteristics of Accounting Information. →</li> <li>• Basic Accounting Terminologies. →</li> <li>• Accounting Concepts, Conventions and Principles.</li> <li>• Accounting Standards (AS) and IFRS.</li> <li>• Chapter Exercise. →</li> </ul>	01 01 01 01 03 01 01	<b>09</b>
<b>2.00</b>	<b>Meaning &amp; Fundamentals of Double Entry Book-Keeping</b>	<ul style="list-style-type: none"> <li>• Meaning &amp; Definition of Double Entry Book-Keeping System. →</li> <li>• Methods of Recording Accounting Information. (Indian, Single &amp; Double) →</li> <li>• Advantages of Double Entry Book-Keeping System. →</li> <li>• Classification of Accounts. →</li> <li>• Golden Rules of Debit &amp; Credit. → (Traditional Approach)</li> <li>• Modern Approach of Rules of Accounts. ▶</li> <li>• Accounting Equations – Practical → Problems.</li> <li>• Chapter Exercise. →</li> </ul>	01 01 01 01 03 02 02 01	<b>12</b>
<b>3.00</b>	<b>Journal</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Importance and Utility of Accounting Documents. →</li> <li>• Meaning, Definition, Importance and Utility of Journal. →</li> <li>• Specimen of Journal. }</li> <li>• Recording of Journal Entries with GST. }</li> <li>• Practical Problems on Journal. →</li> <li>• Chapter Exercise. →</li> </ul>	01 01 02 15 01	<b>20</b>
<b>4.00</b>	<b>Ledger</b>	<ul style="list-style-type: none"> <li>• Meaning, Importance and Importance of Ledger. →</li> </ul>	01	

		<ul style="list-style-type: none"> <li>• Specimen of Ledger. } 02</li> <li>• Posting of entries from Journal/Subsidiary Books to Ledger. } 01</li> <li>• Balancing of Ledger Accounts. → 01</li> <li>• Prepration of Trial Balance. →</li> <li>• <b><u>Practical Problems on Ledger;</u></b> 06 <ul style="list-style-type: none"> <li>- Solved Section: Q.8, Q.9, Q.10, Q.13 &amp; Q.14 etc. → 04</li> <li>- Unsolved Section: Q.3, Q.4, Q.6, &amp; Q.7 etc. → 02</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	17
<b>5.00</b>	<b>Subsidiary Books</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning and need for maintaining Subsidiary Books. → 01</li> <li>• Cash Book with Cash Column. → 01</li> <li>• Cash Book with Cash &amp; Bank Column. → 01</li> <li>• Simple and Analytical Petty Cash Book under Imprest System. → 01</li> <li>• Purchase Book } 01</li> <li>• Purchase Return Book (Return Outward Book) }</li> <li>• Sales Book }</li> <li>• Sales Return Book (Return Inward Book) }</li> <li>• Journal Proper → 01</li> <li>• <b><u>Practical Problems &amp; Exercise On;</u></b> <ul style="list-style-type: none"> <li>a) Simple Cash Book Q.1, Q.2 &amp; Q.3 → 03</li> <li>b) Two Column Cash Book Q.1, Q.2, Q.3 &amp; Q.4 → 04</li> </ul> </li> <li>• <b><u>Problem on Petty Cash Book;</u></b> <ul style="list-style-type: none"> <li>a) Simple Petty Cash Book Q.1 → 01</li> <li>b) Analytical Petty Cash Book Q.1, Q.2 &amp; Q.3 → 03</li> </ul> </li> <li>• <b><u>Problem on Credit Subsidiary Book;</u></b> <ul style="list-style-type: none"> <li>a) Credit Books Q.7, Q.8 &amp; Q.9 → 03</li> </ul> </li> <li>• <b><u>Problem on Journal Proper;</u></b> <ul style="list-style-type: none"> <li>a) Journal Proper Q.1, Q.2, Q.3, Q.4, Q.5, Q.6 → (For Other Entries) 04</li> </ul> </li> <li>• Chapter Exercise. → 01</li> </ul>	25
<b>6.00</b>	<b>Depreciation</b>	<ul style="list-style-type: none"> <li>• Meaning, Definition and Importance of Depreciation. → 01</li> <li>• Features of Depreciation. → 01</li> <li>• Difference between Fixed Installment Method and Written Down Value Method. → 01</li> <li>• Accounting Treatment for Depreciation. → 01</li> <li>• <b><u>Methods of Depreciation</u></b> <ul style="list-style-type: none"> <li>1.00 Straight Line Method. Practical Problems: Q.1, Q.2, Q.3, Q.4 &amp; Q.5 → 05</li> <li>2.00 Written Down Value Method. Practical Problems: Q.1, Q.2, Q.3, Q.4 &amp; Q.5 → 05</li> </ul> </li> <li>• Chapter Exercise. → 01</li> </ul>	15
<b>7.00</b>	<b>Final Accounts of a Proprietary</b>	<ul style="list-style-type: none"> <li>• Meaning, Objectives and Importance of Final Accounts. → 01</li> <li>• Preparation of Trading Account. → 01</li> </ul>	

	<b>Concern</b>	<ul style="list-style-type: none"> <li>• Preparation of Profit and Loss Account →</li> <li>• Preparation of Balance Sheet →</li> <li>• <b>Effects of following adjustments:</b> <ul style="list-style-type: none"> <li>- Closing Stock.</li> <li>- Outstanding Expenses.</li> <li>- Prepaid Expenses.</li> <li>- Depreciation on Assets.</li> <li>- Bad Debts &amp; R.D.D.</li> <li>- Discount on Debtors &amp; Creditors.</li> <li>- Income Received in Advance.</li> <li>- Accrued Income.</li> <li>- Goods distributed as free sample.</li> <li>- Goods withdrawn by proprietor for personal use.</li> <li>- Interest on Capital.</li> <li>- Interest on Drawings.</li> </ul> </li> <li>• <b>Practical Problems:</b> Final Accounts - Q.1, Q.2, Q.3, Q.4 &amp; Q.5, Q.7, Q.8, Q.9, Q.10, Q.11, Q.12 &amp; Q.13 etc. →</li> <li>• Chapter Exercise. →</li> </ul>	<b>01</b> <b>01</b>  <b>01</b>  <b>01</b>  <b>01</b>  <b>13</b> <b>01</b>	<b>21</b>
<b>8.00</b>	<b>Single Entry System</b>	<ul style="list-style-type: none"> <li>• Introduction and Meaning of Single Entry System.</li> <li>• Difference between Single Entry System and Double Entry System.</li> <li>• Preparation of Statement of Affairs. →</li> <li>• Preparation of Statement of Profit or Loss &amp; Additional Information. →</li> <li>• <b>Additional Information/Adjustments:</b> <ul style="list-style-type: none"> <li>- Additional Capital</li> <li>- Drawings</li> <li>- Depreciation of Fixed Assets</li> <li>- Bad debts</li> <li>- Reserve for doubtful debts (R.D.D.)</li> <li>- Undervaluation &amp; Overvaluation of Assets &amp; Liabilities</li> <li>- Interest on Loan</li> <li>- Interest on Capital</li> <li>- Interest on Drawings</li> <li>- Outstanding/ Unpaid Expenses</li> <li>- Prepaid Expenses/ Expenses Paid in Advance/Unexpired Expenses etc.</li> </ul> </li> <li>• <b>Practical Problems:</b> Single Entry System - Q.1,Q.2, Q.3, Q.4,Q.5, Q.6, Q.7, Q.8,Q.9 &amp; Q.10 →</li> <li>• Chapter Exercise. →</li> </ul>	<b>01</b>  <b>01</b>  <b>01</b>  <b>01</b>  <b>01</b>  <b>10</b> <b>01</b>	<b>16</b>
<b>9.00</b>	<b>Bank Reconciliation Statement</b>	<ul style="list-style-type: none"> <li>• Meaning, Definition and Utilities of Accounting Documents. →</li> <li>• Meaning, Definition, Need and Importance of Bank Reconciliation Statement. →</li> <li>• Reasons for Difference between Cash Book balance and Pass Book balance. →</li> <li>• Specimen of Bank Reconciliation</li> </ul>	<b>01</b> <b>01</b> <b>01</b>	

		<p>Statement.</p> <ul style="list-style-type: none"> <li>• Preparation of Bank Reconciliation Statement. →</li> <li>• <b>Practical Problems On;</b> Bank Reconciliation Statement - Q.3, Q.4, Q.5, Q.6, Q.7, Q.8, Q.9 &amp; Q.10 etc. →</li> <li>• Chapter Exercise. →</li> </ul>	<p><b>01</b></p> <p><b>01</b></p> <p><b>10</b></p> <p><b>02</b></p>	<p><b>17</b></p>
<b>10.0</b>	<b>Rectification of Errors</b>	<ul style="list-style-type: none"> <li>• Meaning &amp; Effects of Errors. }</li> <li>• Types of Errors. }</li> <li>• Detection &amp; Rectification of Errors. }</li> <li>• Preparation of Suspense Account. }</li> <li>• <b>Practical Problems On;</b> Rectification of Errors – Solved Section: Q.1, Q.2, Q.3, Q.4, Q.5 etc. →</li> <li>• Exercise/ Unsolved Section: Q.7, Q.8, Q.9 etc. →</li> <li>• Chapter Exercise. →</li> </ul>	<p><b>01</b></p> <p><b>01</b></p> <p><b>05</b></p> <p><b>04</b></p> <p><b>02</b></p>	<p><b>13</b></p>
		<b>Total No. of Lectures</b>	<b>165</b>	<b>165</b>

(P.T.O)

## Part – II No. of Days Required for Examination

Exam Type	Exam Duration (In Days)	Syllabus
1) Unit Test – I (25 Marks)	03	Chapter 1 & 2
2) First Term Exam (50 Marks)	06	Chapter 1 to 5 (On 50% of Syllabus)*
3) Unit Test – II (25 Marks)	03	Chapter 6 & 7
4) Annual Exam (80+20 Marks)	06	Chapter 1 to 10 (On 100% of Syllabus)*
5) Application Based Test/Practical Exam (20 Marks) (ABT- Final Practical Exam)	06	Chapter 1 to 10 - Objective Test (Based On - Entire Syllabus)
<b>Total Exam Duration (In Days) (1+2+3+4+5)</b>	<b>24 Days</b>	<b>In Words: Twenty Four Days.</b>
A) The total no. of days required for the completion of Syllabus (Part-I) to be taken throughout the year = <b>165 Days*</b>		
B) The total no. of days required for Examinations (Part-II) to be held throughout the year = <b>24 Days*</b>		
<b>C) Total No. of Days (A+B = C) i.e. 165 Days + 24 Days = 189 Days**</b>		

**The above “Annual Topic Planning” is prepared by all the Teachers of respective Subject (Book-Keeping & Accountancy) sitting together.**

Sr.No.	Name of the Subject Teacher	Signature	Remark (If Any...,)
1.00	Prof. More S.V.		
2.00	Prof. Chavan V.A.		
3.00	Prof. Nagargoje S.S.		