

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

## Annual Topic Plan

### Subject – Small Industries and Self Employment – Paper- I

For the Academic Year 2021-22

Class – XI<sup>th</sup>

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

#### Section - A

Sr.No.	Name of Topic	Topic Contents		Tentative No. of Lectures
1.00	<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>• Chapter Exercise.</li> </ul>	1 1 1 1 1 1 1 1 1	<b>09</b>
2.00	<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>	1 1 1 2 2 4 1	<b>12</b>
3.00	<b>Journal</b>	<ul style="list-style-type: none"> <li>• 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>	1 1 1 1 15 1	<b>20</b>

4.00	<b>Ledger</b>	<ul style="list-style-type: none"> <li>• Meaning, Importance and Importance of Ledger.</li> <li>• Specimen of Ledger.</li> </ul>	1 1	
		<ul style="list-style-type: none"> <li>• Posting of entries from Journal/Subsidiary Books to Ledger.</li> <li>• Balancing of Ledger Accounts.</li> <li>• Prepration of Trial Balance.</li> <li>• <b><u>Practical Problems on Ledger;</u></b> <ul style="list-style-type: none"> <li>- Problem No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15.</li> </ul> </li> <li>• Chapter Exercise.</li> </ul>	2 2 1 14 1	<b>22</b>
5.00	<b>Subsidiary Books</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning and need for maintaining Subsidiary Books.</li> <li>• Cash Book with Cash Column.</li> <li>• Cash Book with Cash &amp; Bank Column.</li> <li>• Simple and Analytical Petty Cash Book under Imprest System.</li> <li>• Purchase Book</li> <li>• Purchase Return Book (Return Outward Book)</li> <li>• Sales Book</li> <li>• Sales Return Book (Return Inward Book)</li> <li>• Journal Proper</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</li> <li>b) Two Column Cash Book Q.1, Q.2, Q.3 &amp; Q.4</li> </ul> </li> <li>• <b><u>Problem on Petty Cash Book;</u></b> <ul style="list-style-type: none"> <li>Simple Petty Cash Book Q.1</li> <li>a) Analytical Petty Cash Book Q.1, Q.2 &amp; Q.3</li> </ul> </li> <li>• <b><u>Problem on Credit Subsidiary Book;</u></b> <ul style="list-style-type: none"> <li>a) Credit Books Problem No. 1,2,3,4,5,6</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(For Other Entries)</li> </ul> </li> <li>• Chapter Exercise.</li> </ul>	1 1 1 1 1 1 1 1 2 4 1 3 5 2	<b>25</b>
6.00	<b>Trial Balance</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning and definition of trial balance</li> <li>• Balances of ledger Accounts</li> <li>• Types of trial balance</li> <li>• Gross trial balance and net trial balance</li> <li>• Practical problems on preparation of trial Balance</li> <li>• Problem No. 1,2,3,4,5,6,7,8</li> </ul>	1 2 1 2 5	<b>11</b>

7.00	<b>Final Accounts of a Proprietary Concern</b>	<p>Meaning, Objectives and Importance of Final Accounts.</p> <ul style="list-style-type: none"> <li>• Preparation of Trading Account.</li> <li>• Preparation of Profit and Loss Account</li> <li>• Preparation of Balance Sheet</li> </ul> <p>• <b><u>Effects of following adjustments:</u></b></p> <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> <p>• <b><u>Practical Problems:</u></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</p> <ul style="list-style-type: none"> <li>• Chapter Exercise.</li> </ul>	<p>2 1 1 1</p> <p>14 1</p>	21
8.00	<b>Bills of Exchange</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Definition of bills of exchange</li> <li>• Need of bills of exchange</li> <li>• Types of bills of exchange</li> <li>• Parties to bills of exchange : Drawer, Drawee &amp; payee</li> <li>• Specimen/Format of bills of exchange</li> <li>• Acceptance of bills of exchange</li> <li>• Grace days</li> <li>• Maturity date/due date</li> <li>• Honouring of bills of exchange</li> <li>• Dishonouring of bills of exchange</li> </ul>	<p>2 1 1 1 1 1 1 1 1 1</p>	11

## Section - B

<b>9.00</b>	<b>Small Scale Industries</b>	<ul style="list-style-type: none"> <li>• Introduction , Meaning and Definition of small scale industry, tiny industry</li> <li>• Features of small scale industry</li> <li>• Classification of small scale industry</li> <li>• Cottage industry : Meaning and features</li> <li>• Ancillary industry</li> <li>• Self Employment : Definition and activities of self employment to be undertaken by educated unemployed person</li> <li>• Sick industry : Meaning, Definition and reasons of industrial sickness</li> </ul>	4 2 2 2 1 2 3	<b>16</b>
<b>10.00</b>	<b>Institutions Assisting SSI</b>	<ul style="list-style-type: none"> <li>• Technical assistance to small scale industries</li> <li>• Financial assistance to small scale industries</li> <li>• Marketing assistance to small scale industries</li> <li>• Special Incentives given by government for SSI units in backward areas</li> <li>• Functions of various institutions assisting SSI units in Maharashtra State</li> </ul>	2 2 2 2 7	<b>15</b>

### 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 (On 100% of 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* (162 Lectures + 3 Industrial Visits)</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>		

- There will be 3 industrial visits of the students to the various different industries for paper I<sup>st</sup> in 11<sup>th</sup> Standard.

Sr.No.	Name of the Subject Teacher	Signature	Remark (If Any...)
1.00	Prof. Shelge G.P.		