ACCOUNTANCY (055)				
MONTH	**CHAPTER**	**PEDAGOGICAL TOOLS**	**E-CONTENT**	**LEARNING OUTCOMES**
APRIL	• Introduction to Accounting	• Mind maps • Discussion method	https://diksha.gov.in/play/content/do_431 3595331515547648112 86	• The students will be able to describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment with varied type of business and non-business economic entities. • Identify the Entities that use accounting information for serving their needs of decision making.
	• Basic Accounting terms	• Mind maps, • Discussion method • real-life examples	https://diksha.gov.in/play/content/do_313 0683918442905601153 53	• Explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.
	• Accounting procedure-Rules of Debit and Credit	• Lecture Method, • Question-Answer Method	https://diksha.gov.in/play/content/do_3 131042664	• Explain the meaning of an account. Meaning of Debit and credit, Rules of debit and credit, Classification of accounts, Balancing an account and significance of debit and credit balance in accounts.
	• Journal	• Demonstration • Discussion Method	https://diksha.gov.in/play/content/do_3 134955873514455041 8	• Explain the meaning, characteristics, advantages and limitations of journal and steps in journalising.

MAY	• Ledger	• Practice sheets • Group activities	https://diksha.gov.in/play/content/do_313 0887744826982401223	• Explain the meaning, features and utilities of Ledger. Format of Ledger account and mechanics of posting. Balancing of Ledger accounts.
	UNIT-I EXAMINATION			
JUNE	**SUMMER BREAK**			
	• Trial Balance	• Quizzes • Practice Tests	https://diksha.gov.in/play/content/do_3131 0426665618636812348	• State the need and objectives of preparing trial balance and develop the skill of preparing trial balance.
	• Accounting of Goods and Services Tax	• Real-life examples • Question-Answer Method	https://diksha.gov.in/play/content/do_313 0270639021506561102	• Develop the understanding of recording of transactions in journal and the skill of calculating GST.
	• Special Purpose Books I – Cash Book	• Demonstration Method	https://diksha.gov.in/play/content/do_313 1042276624547841234 9	• Explain the purpose of maintaining a cash book and develop the skill of preparing the format of different types of cash books and the method of recording cash transactions in Cashbook.
JULY	• Special Purpose Books – Other Books	• Demonstration Method	https://diksha.gov.in/play/content/do_ 3131042328608440321234 2 https://diksha.gov.in/play/content/do_ 3131042439005880321182 5	• Describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books.

	• Depreciation	• Comparative method • Problem-solving approach	https://diksha.gov.in/play/content/do_3130 01035503910912182	• Explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation. Understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation account.
	• Provisions and Reserves	• Inductive and Deductive Method	https://diksha.gov.in/play/content/do_3131 0362864007577611430	• Appreciate the need for creating reserves and provisions for events which may belong to the current year but may happen in the next year and also explains the difference between. Provision and reserves and reserves and reserve fund.
	• Financial statements of Sole Proprietorship	• Demonstration Method	https://diksha.gov.in/play/content/do_31 30010359169843 20186	• State the meaning and purpose of preparing financial statements. Meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account and need for preparing balance sheet.
AUGUST	• Adjustments in Preparation of Financial Statements	• Problem-solving • Analytical discussion method	https://diksha.gov.in/play/content/do_3130 01035580792832195	• Develop the understanding and skill to do the adjustments for items other than those shown in the trial balance which may need adjustments while preparing financial statements
	• Bases of Accounting	• Comparative Method	https://diksha.gov.in/play/content/do_31 3001035214020608181	• Student will be able to understand the meaning of cash and accrual basis of accounting and difference between accrual basis and cash basis of accounting.

	• Theory Base of Accounting	• Case studies • Quiz activities	https://diksha.gov.in/play/content/do_313001035220508672184 https://diksha.gov.in/play/content/do_313001035916984320186	• Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process. Explain the meaning, applicability, objectives, advantages and limitations of accounting standards.
SEPTEMBER	• Origin of transactions – Source documents and Vouchers	• Inductive and Deductive Approach • Real-life examples	https://diksha.gov.in/play/content/do_313 001035367989248186	• This chapter will enable the understanding of source documents, meaning, types and preparation of vouchers.
	Revision of syllabus TERM-I EXAMINATION			