

<p>1.Introduction to accounting</p>	<p>Accounting concept,meaning ,as asource of information ,qualitative characteristics of accounting ,basic accounting terms</p>	<p>Describe the meaning ,significance ,objectives ,advantages and limitations of accounting ,identify the entities that use accounting information for serving their needs of decision making</p>	<p>Problem solving</p>	<p>Ncert books</p>	<p>1.Explain dual aspect concept of accounting. 2.What is GAAP?</p>
<p>2.Basic accounting terms</p>	<p>Business transactions,Drawings,capital Revenue,purchase ,sales.</p>	<p>Identifies and Explain the various terms used in accounting and differentiate between different related terms.</p>	<p>Problem solving</p>	<p>Ncert books</p>	<p>1.What is a business transaction? What is entity?</p>
<p>3.Theory base of accounting</p>	<p>Fundamental accounting assumptions ,basic accounting concept ,accounting standard</p>	<p>State the meaning of fundamental accounting assumptions and their relevance in accounting</p>	<p>Problem solving</p>	<p>Ncert books</p>	<p>1.Dual aspect concept 2.explain materiality concept.</p>
<p>4. Accounting procedure</p>	<p>Voucher and transactions,journal,journal proper,rules of debit and credit</p>	<p>Explain the concept of accounting equation and appreciate that every transaction effects either rboth the sides of the equation or a positive effect on one itemand a negative on another item.</p>	<p>Problem solving</p>	<p>Ncert books</p>	<p>1.What is voucher? 2.What is journal?</p>

<p>5.special purpose books - 1</p> <p>6.special purpose books - 11</p>	<p>Special purpose books,purchase book,sales book,purchase return book</p>	<p>Develop the understanding of recording of transactions in journal and the skill of calculating gst.</p>	<p>Problem solving</p>	<p>Ncert,Question bank</p>	<p>1.What is cash book? What is purchase journal?</p>
<p>.Bank reconciliation statement</p>	<p>Need and preparation of bank reconciliation statement</p>	<p>Develop understanding of preparing Bank reconciliation statement . Appreciate that at times bank balance As indicated by cash book is different from the bank balance as shown by the pass book.</p>	<p>Problem solving</p> <p>Problem solving</p>	<p>Ncert,question bank</p>	<p>1.who prepares BRS? 2.how to prepare BRS?</p>
<p>8.Trial balance</p>	<p>Trial balance ,objectives ,meaning and preparation ,errors which affect trial balance and which do not effect trial balance .</p>	<p>Develop the skill of preparing trial balance</p>	<p>Problem solving</p>	<p>Ncert ,smart board</p> <p>Ncert,smart board</p>	<p>1.What is trial balance?</p>
<p>9.Depreciation</p>	<p>Straight line method,written down value method</p>	<p>Explain the necessity of providing depreciation.</p>	<p>Problem solving</p>	<p>Arya publications</p>	<p>1.Which are the different methods of providing depreciation?</p>
<p>10.provisions and reserves</p>	<p>Revenue reserve,capital reserve ,specific reserve,difference between capital reserve and revenue reserve ,secret reserve.</p>	<p>Appreciate the need for creating reserves and provisions.</p>	<p>Problem solving</p>		<p>1.What is revenue?</p>
<p>11.Financial statements without adjustments</p>	<p>Trading and profit and loss account ,gross profit,operating profit ,balancesheet</p>	<p>State the meaning of financial statements,explain the need for</p>	<p>Problem solving</p>	<p>Grewal,smart board</p>	<p>What are financial statements? What is marshalling ?the adjustment entry for closing stock?</p>

		preparing financial statements			
12.Financial statements with adjustments	Adjustments in the preparation of F.S with respect to closing stock,prepaid expenses ,bad debts,provision for doubt ful debts,interest on capital,accrued income	Develop the understanding and skill to do adjustments for items and their presentation in financial statements.	Discussion ,problem solving	Case study,ncert	1.Why do we need adjustments? 2.Why is closing stock is valued at lower of cost or realizable value.?
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