



ACA/DI/15	TEACHING PLAN (TP) Tentative	Academic Year:2022-23
REV: 00		Class- 12th Commerce Div -A & B
Date- 1/6/2022	Subject- Book Keeping & Accountancy	Subject code-50

Subject Teacher- Mrs Sujata Seelam

No.	Name of Chapter	Topics/ content of chapter	Planned Date of Commencing	Planned Date of Completion	Media/Teaching Aid/ Teaching Method used	Remark
1	Introduction to Bookkeeping & Accountancy	Meaning, Definition and Objectives	12/9/2022	12/9/2022	PPT and white board	
		Importance of Book-keeping.	14/9/22	14/9/22		
		Difference between Book-keeping and Accountancy.			PPT and white board	
		Meaning and Definition of Accountancy	16/9/22	16/9/22		
		Basis of Accounting System.			PPT and white board	
		Qualitative characteristics of accounting information	19/9/22	19/9/22	PPT and white board	
		Basic Accounting Terminologies.	20/9/22	20/9/22	PPT and white board	
		Accounting Concepts, Conventions and Principles.	21/9/22	21/9/22	PPT and white board	
		Accounting Standards (AS) and IFRS	23/9/22	23/9/22	PPT and white board	
		Objectives solving			White Board	
		Objectives solving			White Board	
2	Meaning & Fundamentals of Double entry Bookkeeping	Meaning and Definition of Double entry Book-keeping	24/9/22	24/9/22	PPT and white board	
		Methods of Recording Accounting Information (Indian, single and double			PPT and white board	
		Advantages of Double entry Book-keeping system.	27/9/22	27/9/22		
		Classification of Accounts.			PPT and white board	
		Golden Rules of Debit and Credit (Traditional Approach)	28/9/22	28/9/22		
		Modern Approach of Rules of Accounts.				
		Illustrations.				
		Accounting Equations	29/9/22	29/9/22	White Board	
		Objectives solving	30/9/22	30/9/22	White Board	
		Objectives solving				
		Practical Problem	4/10/2022	4/10/2022	White Board	
		Practical Problem	5/10/2022	5/10/2022	White Board	
Practical Problem	7/10/2022	7/10/2022	White Board			

		Practical Problem	8/10/2022	8/10/2022	White Board	
		Revision	10/10/2022	10/10/2022	White Board	
		Revision	11/10/2022	11/10/2022	White Board	
3	Journal	Meaning, Importance and Utility of Accounting Documents.	31/10/2022	31/10/2022	PPT and white board	
		Meaning, Definition, Importance and Utility of Journal.				
		Specimen of Journal.			PPT and white board	
		Recording of Journal entries with GST.	31/10/2022	31/10/2022		
		Objectives solving			PPT and white board	
		Objectives solving				
		Practical Problem	1/11/2022	1/11/2022	White Board	
		Practical Problem	2/11/2022	2/11/2022	White Board	
		Practical Problem	4/11/2022	4/11/2022	White Board	
		Practical Problem	7/11/2022	7/11/2022	White Board	
		Practical Problem	10/11/2022	10/11/2022	White Board	
		Practical Problem	11/11/2022	11/11/2022	White Board	
		Practical Problem	12/11/2022	12/11/2022	White Board	
4	Ledger	Meaning, Definition and Importance of Ledger.	14/11/2022	14/11/2022	PPT and white board	
		Specimen of Ledger.				
		Posting of entries from Journal/Subsidiary Books to Ledger.				
		Balancing of Ledger Accounts.	15/11/2022	15/11/2022	PPT and white board	
		Preparation of Trial Balance.				
		Objectives solving	16/11/2022	16/11/2022	PPT and white board	
		Objectives solving				
		Practical Problem			White Board	
		Practical Problem	18/11/2022	18/11/2022	White Board	
		Practical Problem	29/11/2022	29/11/2022	White Board	
		Practical Problem	30/11/2022	30/11/2022	White Board	
		Practical Problem	5/12/2022	5/12/2022	White Board	
		Practical Problem	6/12/2022	6/12/2022	White Board	
Practical Problem	7/12/2022	7/12/2022	White Board			
5	Subsidiary -Books	Introduction, Meaning and need for maintaining Subsidiary	9/12/2022	9/12/2022	PPT and white board	
		5.2 Cash Book with Cash Column				
		5.3 Cash Book with Cash and Bank Columns.			PPT and white board	
		5.4 Simple and Analytical Petty Cash Book under Imprest System.				
		5.5 Purchase Book.			PPT and white board	
		5.6 Purchase Return Book.	10/12/2022	10/12/2022	PPT and white board	
		5.7 Sales Book.			PPT and white board	
		5.8 Sales Return Book			PPT and white board	
		5.9 Journal Proper			PPT and white board	
		Calculate the following	13/12/2022	13/12/2022	White Board	

		Practical Problem	13/12/2022	13/12/2022	White Board	
		Practical Problem	14/12/2022	14/12/2022	White Board	
		Practical Problem	14/12/2022	14/12/2022	White Board	
		Practical Problem	15/12/2022	15/12/2022	White Board	
		Practical Problem	15/12/2022	15/12/2022	White Board	
		Practical Problem	16/12/2022	16/12/2022	White Board	
		Practical Problem	19/12/2022	19/12/2022	White Board	
		Practical Problem	20/12/2022	20/12/2022	White Board	
		Practical Problem	21/12/2022	21/12/2022	White Board	
		Practical Problem	23/12/2022	23/12/2022	White Board	
6	Bank Reconciliation Statement	Meaning, Definition and Utilities of Accounting Documents	24/12/2022	24/12/2022	PPT and white board	
		6.2 Meaning, Definition, Need and Importance of Bank Reconciliation Statement.			PPT and white board	
		6.3 Reasons for difference between Cash Book balance and Pass Book balance.			PPT and white board	
		6.4 Specimen of Bank Reconciliation Statement.	26/12/2022	26/12/2022	PPT and white board	
		6.5. Preparation of Bank Reconciliation Statement.			PPT and white board	
		Practical Problem	27/12/2022	27/12/2022	White Board	
		Practical Problem			White Board	
		Practical Problem			White Board	
		Practical Problem	28/12/2022	28/12/2022	White Board	
		Practical Problem	30/12/2022	30/12/2022	White Board	
		Practical Problem	31/12/2022	31/12/2022	White Board	
		Practical Problem	2/1/2023	2/1/2023	White Board	
		Practical Problem	3/1/2023	3/1/2023	White Board	
		Practical Problem	4/1/2023	4/1/2023	White Board	
7	Depreciation	Meaning, Definition and Importance of Depreciation.	6/1/2023	6/1/2023	PPT and white board	
		Factors of Depreciation.			PPT and white board	
		Methods of Depreciation. - Straight Line Method. & Written Down Value Method			PPT and white board	
		Difference between Fixed Instalment Method and Written Down Value Method.	9/1/2023	9/1/2023	PPT and white board	
		Accounting Treatment for Depreciation.			PPT and white board	
		Calculate the following.	10/1/2023	10/1/2023	White Board	
		Practical Problem			White Board	
		Practical Problem	11/1/2023	11/1/2023	White Board	
		Practical Problem			White Board	
		Practical Problem	16/1/2023	16/1/2023	White Board	
		Practical Problem			White Board	
		Practical Problem	17/1/2023	17/1/2023	White Board	
		Practical Problem	18/1/2023	18/1/2023	White Board	

		Practical Problem	20/1/2023	20/1/2023	White Board	
8	Rectification of Errors	Meaning & Effects of errors	23/1/2023	23/1/2023	PPT and white board	
		Types of Errors			PPT and white board	
		Detection & Rectification of errors			PPT and white board	
		Preparation of Suspense Accounts			PPT and white board	
		Practical Problem	24/1/2023	24/1/2023	White Board	
		Practical Problem	25/1/2023	25/1/2023	White Board	
		Practical Problem	27/1/2023	27/1/2023	White Board	
		Practical Problem	28/1/2023	28/1/2023	White Board	
		Practical Problem	30/1/2023	30/1/2023	White Board	
		Practical Problem	31/1/2023	31/1/2023	White Board	
		Practical Problem	11/2/2023	11/2/2023	White Board	
9	Final Accounts of a proprietary concern	Meaning, Objectives and Importance of Final Accounts.	13/2/2023	13/2/2023	PPT and white board	
		9.2 Preparation of Trading Account.			PPT and white board	
		9.3 Preparation of Profit and Loss Account			PPT and white board	
		9.4 Preparation of Balance Sheet			PPT and white board	
		9.5 Effects of following adjustments.- Closing stock	14/2/2023	14/2/2023	PPT and white board	
		Outstanding Expenses Prepaid Expenses			PPT and white board	
		Depreciation on assets, Bad debts and R.D.D.			PPT and white board	
		Discount on Debtors and Creditors, Accrued Income				
		Income received in advance ,Interest on capital	15/2/2023	15/2/2023		
		Goods distributed as free sample				
		Goods withdrawn by proprietor for Personal use				
		Practical Problem	17/2/2023	17/2/2023	White Board	
		Practical Problem	20/2/2023	20/2/2023	White Board	
		Practical Problem	20/2/2023	20/2/2023		
		Practical Problem	21/2/2023	21/2/2023		
		Practical Problem	22/2/2023	22/2/2023	White Board	
		Practical Problem	24/2/2023	24/2/2023	White Board	
		Practical Problem	25/2/2023	25/2/2023	White Board	
		Practical Problem	27/2/2023	27/2/2023	White Board	
		Practical Problem	28/2/2023	28/2/2023	White Board	
		Practical Problem	1/3/2023	1/3/2023	White Board	
10	Single Entry System	Introduction and Meaning of Single Entry System	3/3/2023	3/3/2023	PPT and white board	
		Difference between Single Entry System and Double Entry System			PPT and white board	
		Preparation of Statement of Affairs	6/3/2023	6/3/2023	PPT and white board	
		Preparation of Statement of Profit or Loss			PPT and white board	
		Additional Information / Adjustments			PPT and white board	
		Additional Capital , Drawings, Depreciation of Fixed Assets			PPT and white board	
		Bad debts, Reserve for Doubtful Debts (RDD)	7/3/2023	7/3/2023		

Undervaluation & Overvaluation of Assets & Liabilities				
Interest on Loan, Interest on Capital, Interest on Drawings				
Outstanding / unpaid expenses, Prepaid expenses				
Practical Problem	10/3/2023	10/3/2023	White Board	
Practical Problem	11/3/2023	11/3/2023	White Board	
Practical Problem	13/3/2023	13/3/2023	White Board	
Practical Problem	14/3/2023	14/3/2023	White Board	
Practical Problem	15/3/2023	15/3/2023	White Board	
Practical Problem	17/3/2023	17/3/2023	White Board	
Revision	20/3/2023	20/3/2023	White Board	
Revision	21/3/2023	21/3/2023	White Board	
Revision	23/3/2023	23/3/2023	White Board	
Revision	25/3/2023	25/3/2023	White Board	

Mrs Sujata Seelam
Subject Teacher

Mr Sandip Patil
Principal

COMMER

ACA/DI/16	EXAM PLAN (TP) Tentative
REV: 00	Subject- Book Keeping & Accountancy
Date-	
Faculty Name - Mrs Sujata Seelam	
EXAMINATION	
Exam	Date of Exam
Unit Test-1	12-10-2023 to 19-10-23
Term End	21-11-2022 to 28-11-2022
Exam	
Unit Test-2	01-02-2023 to 10-02-2023
Final Exam	3-4-2023 to 12-4-2023

Mrs Sujata Seelam
Subject Teacher

