

COMMERCE SYLLABUS BREAK UP 2021-22

NAME OF THE DEPARTMENT -: COMMERCE SYLLABUS BREAK UP 2021-22 -A.JI

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Name of the	Name of the Subject Teacher:-VINOD KUMAR A													
MONTH	WEEK	Unit/Sectiom	No Periods	Topic Break Down / for Periods	Learning Outcomes/ Skills acquired	Activities (Formative assessment tasks, projects, Visits)	Teaching Aids / Reference	Competencies and Value	MY IDENTITY	Cross curricular Links	RESOURCES		ARTICIAL INTELLEGENCE	
APRIL	1	Accounting for Not-for Profit Organisation	5	Not-for-profit organizations: concept	state the meaning of a Not-for-profit organisation and its distinction from a profit making entity.  state the meaning of receipts and payments account, and understanding its features.  develop the understanding and skill of preparing receipts and payments account.	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,, Forms	critical thinking and problem solving	Linking with UAE's chaitable institutions	connected to business studies in regarding forms of organisation and mathematics r basic calculations	Worksheets, Previous board questions, Rachana Sagar Together with	Create an imaginary club and prepare its books of accounts using source documents.		
	2	Accounting for Not-for Profit Organisation	5	Income and Expenditure Account: features,  preparation of income and expenditure account and balance sheet from the given receipts and payments account with additional information	state the meaning of income and expenditure account and understand its features.  develop the understanding and skill of preparing income and expenditure account and balance sheet of a not-for-profit organisation with the help of given receipts and payments account and additional information	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,, Forms	critical thinking and problem solving	find the arabic term for surplus and deficit		Worksheets, Previous board questions, Rachana Sagar Together with			
	3	Analysis of Financial Statements	3	Revised format of Statement of Profit and Loss  Balance Sheet in the prescribed form with major headings and sub headings	state the meaning, objectives and limitations of financial statement analysis.	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,	collaboration	comparing the balance sheet of Indian company with UAE		Worksheets, Previous board questions, Rachana Sagar Together with			
			3	Analysis of financial statement preperation of comarative statement	discuss the meaning of different tools of 'financial statements analysis'.	Activities: solving the worksheets	Teams,ppt.word,excel, Textbook,							
	4	Analysis of Financial Statements	4	Analysis of financial statement preperation of common size statements	<ul> <li>develop the understanding and skill of preparation of comparative and common size financial statements.</li> </ul>	d Individual worksheet based activity	notebook,, Forms	critical thinking and problem solving	comparing the balance sheet of Indian company with UAE	connected to mathematics in basic calculations	Worksheets, Previous board questions, Rachana Sagar Together with	chart preparation		
	1	Accounting Ratios	2	Accounting Ratios: Meaning, Objectives, classification								Tree with ratios		
			5	computation of Liquidity Ratios: Current ratio and Quick ratio.	state the meaning, objectives and significance of different types of ratios. develop the understanding of computation of current ratio and quick ratio.	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,,	critical thinking and problem solving	find the words of arabic for ratios	Worksheets, Previous board questions, Rachana Sagar Together with				
			3	Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio.										
	2		4	Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio and Working Capital Turnover Ratio. develop the skill of computation of gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment.	□ develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio.     □ develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and working capital turnover ratio.     □ develop the skill of computation of	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,,Forms	independent learning	Linking with UAE LLPs acconting ratio	connected to mathematics in basic calculations	Worksheets, Previous board questions, Rachana Sagar			
JUNE			1	issue of shares meaning and concept	gross profit ratio, operating ratio,						Together with			
			2	Issue of shares other than cash	Develops the understanding of Issue of shares other than cash Share and share capital: nature and types. Accounting for share capital:	Activities: solving the worksheets								

	3	Accounting for Share Capital	4	Issue of shares- at par / premium / oversubscription	issue and allotment of equity shares. Public subscription of shares - over subscription and under subscription of shares; issue at par and	Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook, smart board, marker, ppt	collaboration	linking with the share markets in UAE	connected to business studies in regarding forms of organisation and mathematics in basic calculations	Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar	Prepre a tree showing all the adjustments of issue of shares
			3	Forfeiture of shares Re-issue of shares	Develops the understanding of forfetiure of shares and reissue.	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook, smart board, marker, ppt					
	4	Partnership Fudamentals	4	Preparation of Profit & Loss Appropriation account- division of profit among partners								
			3	guarantee of profits	Preparation of Profit & Loss Appropriation account- division of profit among partners	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt	critical thinking and problem solving	Find the arabic words of forfeiture of shares		Worksheets, Previous board	pyramid with provisions of Act
JULY					SUMMER VACATION	individual worksheet based activity					questions, marker,	pyramia with provisions of Act
AUGUST			1	Fixed capital			T					
			•	J I ixed capital		Activities: solving the worksheets		Critical Thinking skills	comparision of different			
	1	Accounting for partnership Firms	2	Partnership deed Fixed v/s fluctuating capital accounts.	meaning of partnership deed, characteristics and preparation of fixed and fluctuating account	Stick your answer, Quiz, Individual worksheet based activity	smart board, ,ppt.word,excel, Textbook, notebook,,		companies partnership and analysation of partnership deed betweeen them	connected to business studies in regarding forms of organisation and mathematics in basic calculations	Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar Together with	
	1	(90)	2	P and Past Adjustments	Preparation of Profit & Loss Appropriation account- division of profit among partners Past adjustments and guarantee of profits calculations	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Teams.ppt, word, excel,Textbook, notebook.	Problem solving skills	Report on the division of profit among the partners		Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts	
			3	Nature and vluation of Goodwill Goodwill: nature, factors affecting and methods of valuation - average profit,	state the meaning, nature and factors affecting goodwill develop the understanding and skill of valuation of goodwill using different	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Teams,ppt, word, excel,Textbook,					
SEPTEMBER			4	super profit and capitalization	methods.  state the meaning of sacrificing ratio,		notebook.	Problem solving skills	compare the goodwill of an UAE LLP with an Indian company			
SEPTI	2		3	Admission of a partner detrmining new ratios,Sacrificing and gaiing ratio	calculation of gaining,new and sacrificing ratiosPreperation of Revaluation account,c	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook, smart board,					
	3	Accounting for Partnership Firms	4	preperation of Revaluaiton accont			marker, ppt	Problem solving skills	Linking of companies balance sheet, how the companies are maintaining their balance sheet after the admission/ retirement	connected to business studies in regarding forms of organisation and mathematics in basic calculations	Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts	Preparing mind map
			4	Admission of a partner Partners capital account	1							
	4		3	Adustment of capital accont	apital account and balance sheet Adustment of capital accont	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook, smart board, marker, ppt					
		Accounting for partnership Firms	4	Balance sheet				critical thinking and problem solving	linking by finding the arabc words for partners		Worksheets, Previous board questions, marker, colour paper, A4	
			3	the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities	Develops the understading of Change in the Profit Sharing Ratio among the existing partners - sacrificing ratio,							
	1	Change inprofit shareing ratio	4	. Preparation of revaluation account and balance sheet.	gaining ratio, Preparing the accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits. Preparation of revaluation account and balance sheet.	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt	critical thinking and problem solving	linking by fiding the arabic words for changes the in the profit sharing ratio		Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar Together with	chart prepearation
			4	etirement and death of a partner Preperation of Revaluation account,capital account and balance sheet	revaluation a/c, partners capital Preperation of Revaluation account,capital account and balance sheet							
OCTOBER	2	Retirement /Death/ /	3	Adustment of capital accont preperation of Executors account	Adustment of capital accont preperation of Executors account	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt	independent learning	Linking of companies balance sheet, how the companies are maintaining their balance sheet after the retirement of a partner		Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar Together with	
ි විටි			3	Dissolution of partnership firms Pass journal entry and Preperation of Realisation account	Pass journal entry and preparartion of realisation a/c, bank a/c, partners cap a/c	Activities: solving the worksheets	Textbook, notebook, smart board, marker, ppt					
	3	dissolution of partnership	4	capital account and cash/bank account		Stick your answer, Group Activity, Quiz, Individual worksheet based activity		independent learning	proper preparation of realisation a/c and how the companies in UAE are		Worksheets, Previous board questions, marker,	alida shayy
		<u> </u>		I	<u> </u>		<u> </u>	1	preparing all the final accounts		colour paper, A4	slide show

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		4	Cash Flow Statement	3	Meaning, objectives and preparation (as per AS	state the meaning and objectives of cash flow statement.  Develop the understanding of preparing cash flow from operating activities and investing activities	Activities: solving the worksheets  Stick your answer, , Quiz,	Teams,ppt.word,excel, Textbook,					
				4				notebook,,	critical thinking and problem solving				prepsenting a with a design for different
					Preperation of cash flow from operation								activites
				2	preperation of cash flow from investing activities	☐ develop the understanding of	Activities: solving the worksheets						
		1		2	preperation of cash flow fromfinaning activitie	preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.	Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,,	collaboration	inflow and outflow of cash in the business. Gathering of information regarding business activities.		Worksheets, Previous board questions, Rachana Sagar Together with	
				3	preperation of cash flow statement	Develop the understanding of preparing	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,,	critical thinking and problem solving	compares the CFS of UAE		Worksheets, Previous board questions, Rachana Sagar Together with	
				3	Issue of debentures for consideration other than cash;							Worksheets,	
	November	2	Accounting for Debentures Issue of debentures	4	Issue of debentures at par, at a premium and at a discount.	Debentures: Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash;	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt	critical thinking and problem solving	finds the arabic terms for debentures		Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar Together with	creative ppt with the topic
		3		3	debentures as collateral security-	develops the understanding Issue of debentures with terms of redemption; debentures as collateral security- concept.	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook, smart board, marker, ppt	independent learning	linking with the financial institutes in UAE	connected to business studies	Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts Rachana Sagar	
				3	Redemption of debentures	concept.  Redemption of debentures for immediate cancellation: Lump sum, draw of lots, Creation of Debenture Redemption	Activities: solving the worksheets Stick your answer, Group Activity, Quiz,	Textbook, notebook, smart board,	collaboration	Linking with source of finance	in regarding forms of organisation and mathematics in basic calculations	Worksheets, Previous board questions, marker, colour paper, A4	
		4	Redemption of Debentures	4	loss on issue of debentures. DRR/DRI Concept of interest on debentures.	Reserve. develops the understanding of preperation of interest on debentures account	Individual worksheet based activity	marker, ppt		in UAE		sheets, charts Rachana Sagar Together with	
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		4	MOCK EXAMS	7									
	WINTE	R VACA	TION			·							
			DDE DOADD EVANG										
Ja	nuary		PRE-BOARD EXAMS										
	mri A		PRACTICAL EXAMS										

MAIN EXAM- 2021