

COMMERCE SYLLABUS BREAK UP 2021-22

NAME OF THE DEPARTMENT -: COMMERCE SYLLABUS BREAK UP 2021-22 -AJI

Name of the Subject Teacher:-VINOD KUMAR A

国	ACCOUNTANCY GRADE 11 H	pc			Activities (Formative assessment tasks,	Teaching Aids /					
WEE	Unit/Sectiom	Peri	Topic Break Down / for Periods	Learning Outcomes/ Skills acquired	projects, Visits)	Reference	Competencies and Values	s MY IDENTITY	Cross Curricular links	RESOURCES	ART INTEGRATION
_				describe the meaning, significance, objectives,	Activities:		Critical thinking skills				
			1 types of accounting information	advantages and limitations of accounting in the modem economic environment with varied	MS Team, ppt presentation, Quiz, Worksheets based on Chapters		Problem solving skills				
1	Introduction to Accounting			types of business and non-business economic entities		Temas,notebook,smart board,	Collaboration	linking with different		Internet, MS Teams,ppt,	
	ğ		, . Qualitative Characteristics of Accounting	<u>-</u>		marker, ppt		organisations in UAE		word,excel, pdf	
			2 Information. Role of Accounting in Business.				Teamwork skills				
			3 transaction, account, capital, drawings,	identify / recognise the individual(s) and	Activities:		Critical thinking skills	_	Introduction and history of		
			2 liabilities (non - current and current); assets (n		MS Team, ppt presentation, Quiz, Worksheets	Temas,notebook,smart board,	Problem solving skills	linking with UAE	accountin gis closely connected to the other	Internet, MS Teams,ppt,	
			fixed assets (tangible and intangible assets) 2	serving their needs of decision making	based on Chapters	marker, ppt		accounting standards	subjects like English and History	word,excel, pdf	
			2 (capital, revenue and deferred), expense,	explain the various terms used in accounting	Activities:		Collaboration Critical thinking skills	_	,		
2			income, profits, gains and losses, purchases,	and differentiate between different related	MS Team, ppt presentation, Quiz, Worksheets		-				
			r,,, 8,	terms like current and non-current, capital and revenue.	based on Chapters	Temas,notebook,smart board,	Problem solving skills	linking with arabic words of		Internet, MS Teams,ppt,	Preparation of a
			, trade receivables (debtors and bills 3 receivable), trade payables (creditors and			marker, ppt	Collaboration	accounting terminologies		word,excel, pdf	historical class
			bills payable), cost, vouchers, discount - trade				Teamwork skills				magazine of accounting
			Fundamental accounting assumptions: GAAP: 2 Concept				-				
				and credit sales/purchases relating to the Describe the meaning of accounting principles	MS Teams, ppt presentation, assignment sheet,						
	Theory B P A		money measurement, accounting period, full	and the situation in which a principle is applied	Forms Quiz						
	Theory Base of Accounting		materiality, prudence, cost concept, matching	during the accounting process.							
			concent and dual aspect	oods and Services Tax (GST): Characteristics and	MS Teams, ppt presentation, assignment sheet,		Critical thinking skills	linking with UAE capital	Theory base of accounting is		chaudas the
3		2		Objectiv	Forms Quiz	Temas,notebook,smart board, marker, ppt	Problem solving skills	markets and their standardised form of	connected to science as principles are developed	MS Team, ppt, word, excel, pdf	showing the principles of
			Characteristics and Objective.			ncr, ppr	- Concin sorving sams	accounting	through expiriments		accounting
		3	Rules of debit and credit: for assets, liabilities, capital, revenue and expenses								
				explain the concept of accounting equation and			_				
			Origin of transactions- source documents/ supporting vouchers (invoice, cash memo,	appreciate that every transaction affects							
		2	pay in slip, cheque etc.)	either both the sides of the equation or a positive effect on one item and a negative							
			. $\hfill \square$, debit note, credit note, preparation of	effect on another item on the same side of accounting equation.	MS Teams, ppt presentation, assignment sheet,		Critical thinking skills				
			accounting vouchers - cash (debit and credit) and non cash (transfer).	explain the effect of a transaction (increase or decrease) on the concerned assets, liabilities,	Forms Quiz		Problem solving skills	research on various source	chapter is connected to		
	Accounting process (Recordig transaction I)	2		capital, revenue and expenses.		Temas,notebook,smart board, marker, ppt	Collaboration	documents maintained by different banking	mathematics through the calculations and basic	MS Team, ppt, word, excel, pdf	
	•					***	Teamwork skills	organisations in UAE	arithmetics		
			Books of original entry: format and recording -				- Calliwork SKIIIS				
		2									prepre a pyramid showing the debit
	Accounting process (Recordig				MS Teams, ppt presentation, assignment sheet,		_				and credit rule
1	Accounting process (Recordig transaction II)	2	Journal. Cash book : simple cash book,		MS Teams, ppt presentation, assignment sneet, Forms Quiz		Critical thinking skills				
		3	1	develop the understanding of recording of		Temas,notebook,smart board,	Problem solving skills	linking with UAE cash book	chapter is connected to mathematics through the	Internet, MS Teams,ppt,	
		3		transactions in journal and the skill of		marker, ppt	-	miking with UAE Cash 600K	calculations and basic arithmetics	word,excel, pdf	
			cash book with bank columns	calculating GST			_Collaboration				
		4		Special Purpose books: ☐ Cash Book: Simple, cash book with bank column and petty cashbook ☐							
2				with count committains perty cashoot k	MS Teams, ppt presentation, assignment sheet,		_				
			double column cash book - receipt of cheque								
		1	• •		Forms Quiz	Towns and the second	_				
		2	and petty cash book.			Temas,notebook,smart board, marker, ppt	-				
		2 2	• •		Forms Quiz MS Teams, ppt presentation, assignment sheet,		-				
		2	and petty cash book.		Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz		- - -				
		-	and petty cash book. Other books: purchases book sales book	Purchages book □ Sales book □ Durchage estima	MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz		- - -				
3		2	and petty cash book. Other books: purchases book	Purchases book Sales book Purchases return book Sales return book Note: Including simple	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet,		- - -				
3		2	and petty cash book. Other books: purchases book sales book		MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz		- - - -				
3		2	and petty cash book. Other books: purchases book sales book purchases returns book,	book Sales return book Note: Including simple	MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet,	marker, ppt Temas,notebook,smart board,	- - - -				
3		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book,	book Sales return book Note: Including simple	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	marker, ppt	- - - -				
3		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and	book Sales return book Note: Including simple	MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet,	marker, ppt Temas,notebook,smart board,	- - - -				
3		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper	book Sales return book Note: Including simple	MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz MS Teams, ppt presentation, assignment sheet,	marker, ppt Temas,notebook,smart board,	- - - -				
3		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and	book Sales return book Note: Including simple GST calculations	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	marker, ppt Temas,notebook,smart board,	-				
3		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing.	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	marker, ppt Temas,notebook,smart board,	Critical thinking skills	relating the topics with the banking organisations in			
		2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts	book Sales return book Note: Including simple GST calculations ST calculations Ledger: Format, Posting from journal and subsidiary	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	marker, ppt Temas,notebook,smart board,	_	banking organisations in AlAin regarding preparation	mathematics through the	Internet, MS Teams,ppt,	
3	Ledger and Trial Balance,	2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing.	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	Temas.notebook,smart board, marker, ppt	_	banking organisations in	mathematics through the calculations and basic	Internet, MS Teams,ppt, word,excel, pdf	
	Ledger and Trial Balance,	2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, , , sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts {Scope: Trial balance with balance method	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing.	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz	Temas,notebook,smart board,marker, ppt Temas,notebook,smart board,marker, ppt	Problem solving skills	banking organisations in AlAin regarding preparation of ledger a/cs and trial	mathematics through the		nrenaring chart
	Ledger and Trial Balance,	2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, , , sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts {Scope: Trial balance with balance method	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing.	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz Activity:	Temas,notebook,smart board,marker, ppt Temas,notebook,smart board,marker, ppt	Problem solving skills Collaboration	banking organisations in AlAin regarding preparation of ledger a/cs and trial	mathematics through the calculations and basic		preparing chart
	Ledger and Trial Balance,	2 2 2	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts {Scope: Trial balance with balance method only Financial statements: objective and importanc	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing.	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz Activity: Chart Preparation and group activity, Quiz,	Temas,notebook,smart board,marker, ppt Temas,notebook,smart board,marker, ppt	Problem solving skills Collaboration	banking organisations in AlAin regarding preparation of ledger a/cs and trial	mathematics through the calculations and basic		preparing chart
4	Ledger and Trial Balance,	2 2 2 1 4 4	and petty cash book. Other books: purchases book sales book purchases returns book, ,, sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts {Scope: Trial balance with balance method only Financial statements: objective and importanc	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing, describe the meaning and objectives of trial balance	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz Activity:	Temas,notebook,smart board,marker, ppt Temas,notebook,smart board,marker, ppt	Problem solving skills Collaboration	banking organisations in AlAin regarding preparation of ledger a/cs and trial	mathematics through the calculations and basic		preparing chart
	Ledger and Trial Balance,	2 2 2 1 4 4	and petty cash book. Other books: purchases book sales book purchases returns book, ,,, sales returns book and journal proper Ledger - format, posting from journal, and balancing of accounts {Scope: Trial balance with balance method only Financial statements: objective and importanc	book Sales return book Note: Including simple GST calculations Ledger: Format, Posting from journal and subsidiary books balancing, describe the meaning and objectives of trial balance	Forms Quiz MS Teams, ppt presentation, assignment sheet, Forms Quiz Activity: Chart Preparation and group activity, Quiz,	Temas,notebook,smart board,marker, ppt Temas,notebook,smart board,marker, ppt	Problem solving skills Collaboration	banking organisations in AlAin regarding preparation of ledger a/cs and trial	mathematics through the calculations and basic		preparing chart

		2		7		understand the concept of Profit and loss account and develop the skill of preparingProfit and loss account							
		3		7	barance sneet: need, grouping, marsnaring or	explain the need for preparing balance sheet. $\hfill\Box$ understand the technique of grouping and marshalling of assets and liabilities.							
	JUNE	4	Financial Statements of Sole Proprietorship:	3		appreciate that there may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions,		Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	Downloads the financial statement of UAE			Creative slide show in preparing final accounts
				4	Adjustments of abnormal loss goods taken for personal use, goods distributed as free samples and manager's commission	Adjustments of abnormal loss goods taken for personal use, goods distributed as free samples and manager's commission abnormal loss etc.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Critical thinking skills Problem solving skills Collaboration Teamwork skills	relationship between the financial transactions of business enterprises in UAE		Worksheets, Chart papers, , Internet, market, duster	
	JULY AUGUST	SUMMI VACAT	ER TIO										
	augusi Ž	1	Preperation of Bank Reconciliaition Statement	5	Bank reconciliation statement- concept, calculating bank balance at an accounting need and preparation of BRS asper CB	appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances.	MS Teams, ppt presentation, assignment sheet,	Temas,notebook,smart board, marker, ppt Temas,notebook,smart board, marker, ppt	Critical thinking skills	Prepare BRS wit ammended cash book	chapter is connected to mathematics through the		mind map preparation
		2		7		appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared as per PB	MS Teams, ppt presentation, assignment sheet, Forms Quiz	Temas,notebook,smart board, marker, ppt	_				prepare a BRS using Excel
		3	Rectification of Errors	7		describe the Errors: types-errors of omission, commission, principles, and compensating; their	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Temas,notebook,smart board,	Critical thinking skills Problem solving skills	research on various errors done manually and the solution on rectifying that	mathematics through the	Worksheets, Chart papers, colour papers, Internet, sticky notes,	sheet game board for
			4	,		effect on Trial Balance Detection and rectification of errors; preparation of suspense account.		Temas,notebook,smart board, marker, ppt	Collaboration —	error by the banking dept		market, duster	rectification of errors
	OBER	1	Depreciation, Provisions and Reserves.	5	Other similar terms: Methods of Depreciation: Difference between SLM and WDV; Advantages of SLM and WDV • Accounting treatment of depreciation Charging to asset account	Concept, Features, Causes, factors • Depletion and Amortisation i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) Charging to asset account ii.	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook, smart	Critical thinking skills Problem solving skills Collaboration	research on the depreciation assets in Al Ain Juniors	chapter is connected to mathematics through the calculations and basic	Worksheets, Chart papers, colour papers, Internet, sticky notes,	
OCF	DO	000	- ,	Acco	Accounting treatment of depreciation i. ii.			board, marker, ppt	Teamwork skills	assets in Al Ain Juniors	arithmetics	market, duster	slide show of Depreciation
		2		4	Creating provision for depreciation account iii. Treatment for disposal of asset rovisions and Reserves: Different Types of Reserves:	Creating provision for depreciation/accumulated depreciation account iii. Treatment for disposal of asset Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve • Difference between capital and revenue reserve	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook,smart board, marker, ppt	Crucai unnung skilis Problem solving skills Collaboration Teamwork skills	Linking with the arabic terms of Depreciation		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster	desing a presentation for different methods
				3	Bills of exchange and promissory note: definition, features, parties, specimen and distinction. Important terms: term of bill, due date, days of grace, date of	Eappreciate the difference between reserve and reserve fund. Dacquire the knowledge of using bills of exchange and promissory notes for financing business transactions; Dudderstand the meaning and distinctive features of these instruments and develop the skills of their preparation. Data the meaning of	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters		Critical thinking skills				of depreciation
		3	Accounting for Bills of Exchange	bill, bill sent for co	maturity, discounting of bill, endorsement of bill, bill sent for collection, dishonor of bill, noting of bill, retirement of	different terms used in bills of exchange and their implication in accounting. explain the method of recording of bill transactions.		Textbook, notebook,smart board, marker, ppt	Problem solving skills Collaboration Teamwork skills	relation between bills of exchange and promissory note in Alain banking institutions			Role play on bill of exchange
				4	dishonor of bill, noting of bill, retirement of a bill	Recording transacitons on dishonor of bill, noting of	Activity: Chart Preparation and group activity, Quiz,		Critical thinking skills Problem solving skills		chapter is connected to	Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster	
		4	Accounting for Bills of Exchange	3	renewal of a bill. Accounting treatment of bill transactions.	bill, retirement and renewal of a bill. Accounting treatment of bill transactions.	Worksheets based on Chapters	Textbook, notebook, smart board, marker, ppt	Collaboration Teamwork skills		mathematics through the calculations and basic arithmetics		
			, Accounts From Complete and		Former Decree and Limited in		Activity:						Role play on bill of exchange
			Incomplete Records	5	Features, Reasons and Limitation s. Ascertainment of profit/loss by statement of affairs method.	state the meaning of incomplete records and their uses and limitations. $\hfill\Box$	Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart boar, market, PPT, worksheets	Critical thinking skills Problem solving skills Critical thinking skills	linking with UAE LLP		Worksheets, Chart papers, colour papers, Internet, , market, duster	
	Novemebr	2	Accounts From Complete and Incomplete Records	3	Difference between Accounts from incomplete records and Statement of Affairs. preparatin of total creditors account	develop the understanding and skill of computation of profit / loss using the statement of affairs method	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart boar, market, PPT, worksheets	Problem solving skills Collaboration Critical thinking skills	linking the business enterprises of UAE that how they are recording the		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster	role play on topic
		3		3	Preparation of total debtors account Total creditoors account	and prepare Trading and profit and loss accoun and balance sheet	Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Text book, Google, Youtube, smart boar, market, PPT, worksheets	Problem solving skills Collaboration Teamwork skills	linking with UAE capital Trading and profit and loss account and balance sheet	chapter is connected to mathematics through the calculations and basic	Worksheets, Chart papers, colour papers, Internet, , market, duster	
				3		Introduction to computer and accounting information system {AIS}: Introduction to computers (elements, capabilities, limitations of	Activity:			linking every business organisations that how computerised accounting was helpful in business life	arithmetics		

	1 Computers in accounting		Introduction to accounting information system (AIS) as a part of Management Information System. explain Automation of accounting process: meaning explain the stages in automation: (a) Accounting process in a computerised environment; comparison	Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook, smart board, marker, ppt	Critical thinking skills Problem solving skills		Chapter is connected to computer fundamentals		
						Collaboration	linking every business organisations that how computerised accounting was helpful in business life		Worksheets, Chart papers, colour papers, Internet, sticky notes, market, duster co	
						Teamwork skills				collage making
		Introduction to accounting information system (AIS) as a part of Management Information 3 System Automation of accounting process: meaning		Activity: Chart Preparation and group activity, Quiz, Worksheets based on Chapters	Textbook, notebook, smart board, marker, ppt					
	Computers in accounting	uniting Stages in automation: Accounting process in a computerised environment; comparison between manual accounting process and				Critical thinking skills Problem solving skills				
	2					Collaboration				
		computerised accounting process,				Teamwork skills				
	PROJECT WORKS (20 marks)	7 7								
	REVISIONS	7								
DECEMBER WINTER	REVISIONS									
VACATION										
JAN FEB	REVISIONS REVISION									
MARCH	MAIN EXAM- 2020-21									