

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

MONTH	WEEK	Unit/Section	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	ART INTEGRATION	ARTICIAL INTELLEGEENCE			
APRIL	1	Accounting for Not-for Profit Organisation	2	Not-for-profit organizations: concept	state the meaning of a Not-for-profit organisation and its distinction from a profit making entity.	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 n basic calculations	Worksheets, Previous board questions, Rachana Sagar Together with	Create an imaginary club and prepare its books of accounts using source documents.				
			5	Receipts and Payments Account: features and preparation.	state the meaning of receipts and payments account, and understanding its features. develop the understanding and skill of preparing receipts and payments account.											
	2	Accounting for Not-for Profit Organisation	2	Income and Expenditure Account: features,	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					
			5	preparation of income and expenditure account and balance sheet from the given receipts and payments account with additional information												
	3	Analysis of Financial Statements	3	Revised format of Statement of Profit and Loss	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					
			4	Balance Sheet in the prescribed form with major headings and sub headings												
	4	Analysis of Financial Statements	3	Analysis of financial statement preperation of comarative statement	discuss the meaning of different tools of 'financial statements analysis'. develop the understanding and skill of preparation of comparative and common size financial statements.	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, 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					
			4	Analysis of financial statement preperation of common size statements												
	MAY	1	Accounting Ratios	2	Accounting Ratios: Meaning, Objectives, classification					find the words of arabic for ratios				Worksheets, Previous board questions, Rachana Sagar Together with	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							
				3	Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio.											
				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 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 gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment.	Activities: solving the worksheets Stick your answer, , Quiz, Individual worksheet based activity	Teams,ppt.word,excel, Textbook, notebook,,Forms	independent learning							
JUNE			1	issue of shares meaning and concept												
			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 at	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 forfeiture 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 Fundamentals	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 questions, marker,		pyramid with provisions of Act
JULY AUGUST SUMMER VACATION												
1	Accounting for partnership Firms (90)	2	Partnership deed.. Fixed v/s fluctuating capital accounts.	meaning of partnership deed, characteristics and preparation of fixed and fluctuating account	Activities: solving the worksheets Stick your answer, Quiz, Individual worksheet based activity	smart board, .ppt,word,excel, Textbook, notebook,,	Critical Thinking skills	comparison of different companies partnership and analysation of partnership deed between 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	Preparing mind map	
		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 methods.	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Teams,ppt, word, excel,Textbook, notebook.						
		4	super profit and capitalization	□ state the meaning of sacrificing ratio, gaining ratio and the change in profit			Problem solving skills	compare the goodwill of an UAE LLP with an Indian company				
	2	Accounting for Partnership Firms	3	Admission of a partner detmrining new ratios,Sacrificing and gaining 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, marker, ppt			connected to business studies in regarding forms of organisation and mathematics in basic calculations		Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts
			4	preperation of Revaluaiton accout				Problem solving skills	Linking of companies balance sheet, how the companies are maintaining their balance sheet after the admission/ retirement of a partner			
			4	Admission of a partner Partners capital account								
			3	Adustment of capital accout	apital account and balance sheet Adustment of capital accout	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt					
	4	Accounting for partnership Firms	4	Balance sheet Change in the profit sharing ratio among 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, 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		linking by fiding the arabic words for changes the in the profit sharing ratio	connected to business studies in regarding forms of organisation and mathematics in basic calculations		Worksheets, Previous board questions, marker, colour paper, A4 sheets, charts
			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	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			
	1	Change inprofit shareing ratio	4	. Preparation of revaluation account and balance sheet.	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			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
			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	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			
3			Adustment of capital accout preperation of Executors account	Adustment of capital accout preperation of Executors account	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt						
2		Retirement /Death/ /	3	Dissolution of partnership firms Pass journal entry and Preperation of Realisation account	Pass journal entry and prepartation of realisation a/c, bank a/c, partners cap a/c	Activities: solving the worksheets Stick your answer, Group Activity, Quiz, Individual worksheet based activity	Textbook, notebook,smart board, marker, ppt			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	
			4	capital account and cash/bank account				independent learning	proper preparation of realisation a/c and how the companies in UAE are preparing all the final accounts			
3	dissolution of partnership								Worksheets, Previous board questions, marker, colour paper, A4	slide show		

