

Program: HSC Commerce	F.Y.J.C
Subject : Book Keeping and Accountancy	Code : 50
Number of lectures per week: 06	
Evaluation Scheme: There will be two tests of 25 marks each in the middle of each term. First term end examination will be of 50 marks and Second term end examination will be of 80 marks. Book Keeping & Accountancy will have 20 marks Application Based Test (Internal Assessment). It will be conducted at the end of the second term.	
Learning Objectives: LO1: To help the students understand the basic terminology of Book keeping and Accountancy. LO2: To understand the difference between single entry system and double entry system and book keeping and accountancy. LO3: To familiarize the students to identify the types of accounts and journalize the entries. LO4: To understand the posting to the entries into the various ledger accounts. LO5: To learn the posting in the various subsidiary books and cash book. LO6: To learn the preparation of trail balance. LO7: To learn the need of bank reconciliation statement. LO8: To learn to identify the errors and rectify them. LO9: To understand the methods of depreciation and their calculations. LO10: To understand the need to prepare final accounts of a proprietary concern. LO11: To understand the need and preparation of single-entry system	
Pedagogy: 1. Foundational Concepts 2. Interactive Learning 3. Visual Aids 4. Practical Exercises 5. Technology Integration 6. Real-world Examples 7. Assessment 8. Continuous Learning 9. Peer Collaboration 10. Feedback and Reflection	

Link to Textbook: <https://books.ebalbharati.in/pdfs/1103020425.pdf>

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