

Program: HSC Commerce	S.Y.J.C
Subject : Book keeping and Accountancy	Code : 50
Number of lectures per week: 06	
Evaluation Scheme: There will be an examination for 50 marks at the end of the first term end and a preliminary examination for 80 marks as well as an Application Based Test for 20 marks. The HSC board exams would be 80 marks and 20 marks Board Application Based Test.	
Learning Objectives: LO1: To understand the need of partnership and to prepare final accounts for a partnership concern. LO2: To learn the difference between business concerns and not for profit concerns and preparation of accounts of not-for-profit concerns. LO3: To understand the reconstitution of Partnership and the need for admission, retirement and death. LO4: To learn the reasons for dissolution and preparation of various accounts during dissolution. LO5: To understand the need for bills of exchange and promissory notes and its types along with their journal entries and specimen. LO6: To familiarize the students with shares and their types, the procedure to issue shares and journal entries for the steps of issue of shares. LO7: To explain the need for analysis of financial statements and ratio analysis. LO8: To learn the use of computer in accounting via tally.	
Pedagogy : 1. Conceptual Understanding 2. Active Learning 3. Hands-on Practice 4. Critical Thinking and progressive learning 5. Ethical Considerations 6. Visual Aids 6. Integration of Technology 7. Real-world Applications and examples 8. Regular Assessment 9. Professional Development and Career Exploration 10. Preparation for Further Studies 11. Continuous Improvement 12. Practical Application Projects 13. Encourage Questions and Discussion	

Link to Textbook: <https://books.ebalbharati.in/pdfs/1203020425.pdf>