

BOARD OF INTERMEDIATE EDUCATION**ANNUAL ACADEMIC PLAN 2023-24****COMMERCE****FIRST YEAR**

Month & No. of Working Days	Topic to be covered	Periods allocated for each topic
JUNE 24	Chapter – 1 : Concept of Business 1.1 Introduction to Business 1.2 Classification of Economic Activities 1.3 Characteristic Features of Business 1.4 Objectives of Business	08
	Chapter – 2 : Business Activities 2.1 Industry 2.2 Commerce 2.3 Branches of Commerce 2.4 Inter relationship between Industry, Trade and Commerce 2.5 Distinction between Industry, Commerce and Trade	08
	Chapter -3 : Forms of Business organization	15
	3.1 sole Proprietorship 3.2 Joint Hindu Family form of Business Organisation 3.3 Cooperative Society Assignment 1	
JULY 24	Chapter-4: Partnership 5.1 Meaning and Definition 5.2 Features 5.3 Types of Partners 5.4 Advantages and Limitations 5.5 Partnership Deed UNIT TEST-1 FROM 26-07-2023 TO 28-07-2023 Assignment 2	11

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AUGUST 25	Chapter -4 : Joint Stock Company – Formation 6.1 Joint Stock Company 6.2 Features 6.3 Classification of Companies 6.4 Distinction between Private Company and Public Company Quarterly examinations from 1-9_2022 to 7-9-2022 UNIT TEST-2 FROM 24-08-2023 TO 26-08-2023	08
SEPTEMEBR 22	Chapter -5 : Formation of a Chapter 7.1 Commencement of a Business 7.2 Memorandum of association 7.3 Articles of association 7.4 Prospectus 7.5 Minimum subscription QUATERLY EXAMINATIONS FROM 16-09-2023 TO 23-09-2023	15
OCTOBER 25	Chapter – 6 : Sources of Business Finance – I 6.1 Meaning of Business Finance 6.2 Nature of Business Finance 6.3 Need for and significance of Business Finance 6.4 Classification of Sources of Funds 6.5 Factors determining the Choice of Sources of Finance UNIT TEST-3 FROM 16-10-2023 TO 18-10-2023 Assignment 3 DUSSEHRA HOLIDAYS from 19-10-2023 TO 25-10-2023	16

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NOVEMBER 26	Chapter – 6 : Sources of Business Finance – I I Chapter – 7 : Micro, Small and Medium Enterprises (MSMEs) 7.1 Meaning and Definition of Enterprise and MSMEs 7.2 Registration requirements under the MSMED Act, 2006 7.3 Significance of MSMEs UNIT TEST-IV FROM 23-11-2023 TO 25-11-2023 Assignment 4	13
DECEMBER 19	Chapter – 8 : Multi National Corporations (MNCs) 8.1 Meaning and Definitions 8.2 Necessity of Globalization 8.3 Multi National Corporations 8.4 Advantages and Disadvantages of MNC's Chapter 9 : Emerging Trends in Business 9.1 Meaning and Definitions of E-Business 9.2 Scope of E-Business 9.3 Benefits of E-Business 9.4 Opportunities 9.5 Challenges HALF YEARLY EXAMINATIONS FROM 18-12-2023 TO 23-13-2022	04 04
JANUARY 20	SANKRANTI HOLIDAYS FROM 11-01-2024 TO 17-01-2024 PRE FINAL EXAMINATIONS From 19-01-2024 to 25-01-2024	

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	Question papers	
FEBRUARY 22	REVISION PRACTICAL EXAMINATIONS FROM 2nd WEEK OF FEB 2024 (TENTATIVE)	
March	IPE EXAMINATIONS – March 2024 FROM 1st WEEK OF MARCH 2024 (TENTATIVE) 28-03-2024 IS THE LAST WORKING DAY FOR THE ACADEMIC YEAR 2023 – 2024	
APRIL & MAY	SUMMER VACATION FROM 29-03-2024 TO 31-05-2024	

BOARD OF INTERMEDIATE EDUCATION**ANNUAL ACADEMIC PLAN 2023-24****COMMERCE (ACCOUNTANCY)****FIRST YEAR**

Month & No. of Working Days	Topic to be covered	Periods allocated for each topic
JUNE 24	Chapter – I Book Keeping and Accounting 1.1 Introduction 1.2 Book keeping 1.3 Accounting 1.4 Basic Accounting Terms	2
	Chapter – 2 Accounting Principles 2.1 Accounting Principles 2.2 Accounting Concepts 2.3 Accounting Conventions 2.4 Accounting Standards	2
	Chapter - 3 Double Entry Book Keeping System 3.1 Introduction 3.2 Meaning 3.2 Advantages 3.4 Account 3.5 Classification of Accounts	4
	Chapter – 4 : Journal 4.1 Meaning 4.2 Proforma 4.3 Illustrations Assignment 1	10
	Chapter – 5 : Ledger	

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JULY 24	5.1 Meaning 5.2 Advantages of Ledger 5.3 Posting	10
	Chapter – 6 : Subsidiary Books 6.1 Meaning of the Subsidiary Books 6.2 The Need/Advantages of Subsidiary Books 6.3 Types of Subsidiary Books 6.4 Preparation of Subsidiary Books 6.4.1 Purchase Book 6.4.2 Purchase Returns Book 6.4.3 Sales Book 6.4.4 Sales Return Book 6.4.5 Cashbook 6.4.6 Bills Receivable Book 6.4.7 Bills Payable Book 6.4.8 Journal paper UNIT TEST 1 FROM 26-07-2023 TO 28-07-2023 Assignment 2	08
AUGUST 25	Chapter 7 : Journal Proper 7.1 Meaning 7.2 Advantages 7.2.1 Opening Entries 7.2.2 Purchases of Assets on Credits 7.2.3 Sale of Asset on Credit 7.2.4 Rectification entries 7.2.5 Adjustment Entries 7.2.6 Closing Entries 7.2.7 Transfer Entries 7.2.8 Other Entries	08

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	Chapter 8 : Cash Book 8.1 Meaning of Cash Book 8.2 Characteristics and Advantages 8.2.1 Characteristics 8.2.2 Advantages 8.3 Importance 8.4 Various Kinds of Cash book and their preparation 8.4.1 Simple Cash Book 8.4.2 Double Column Cash book 8.4.3 Triple Column Cash Book 8.4.4 Petty Cash Book	08
	Chapter 9 : Bank Reconciliation Statement UNIT TEST - 2 FROM 24-08-2023 TO 26-08-2023	
SEPTEMBER 19	9.1 Introduction 9.2 Nature of the Cash Book and Bank Pass Book (Bank Statement) 9.3 Meaning and advantages of Bank Reconciliation Statement 9.4 Procedure for Preparation of Book reconciliation Statement 9.5 Reasons for Difference 9.6 Preparation of Bank Reconciliation Statement 9.6.1 Favourable Balances 9.6.2 Unfavourable Balance or Overdraft Balance 9.6.3 When extracts from Cash Book and Pass Book are given. Assignment 3 Quarterly Examinations From 16-09-2023 to 23-09-2023	14

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OCTOBER 25	Chapter – 10. Trail Balance 10.1 Meaning 10.2 Features or Characteristics 10.3 Merits 10.4 Limitations 10.5 Types of Preparation 10.6 Proforma 10.7 Key points UNIT TEST 3 FROM 16-10-2023 TO 18-10-2023 DUSSEHRA HOLIDAYS From 19-10-2023 To 25-10-2023	05
NOVEMBER 26	Chapter – 12 Final Accounts 12.1 Meaning 12.2 Objectives 12.3 Advantages and Limitations 12.4 Capital and Revenue Items 12.5 Preparation of Trading Account 12.6 Preparation of Profit & Loss Account 12.7 Balance Sheet	04
	Chapter – 13. Final Accounts 13.1 meaning 13.2 Types of Adjustments 13.3 Summary of Adjustments 13.4 Accounting Treatment to the Adjustments given in Trial Balance UNIT TEST IV FROM 23-11-2023 TO 25-11-2023 ASSIGNMENT 4	10

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DECEMBER	Chapter -11. Rectification of Errors HALF YEARLY EXAMINATIONS FROM 18-12-2023 TO 23-12-2023	
JANUARY 19	11.1 Errors 11.2 Types of Errors 11.3 Rectification of Errors 11.4 Suspense Account SANKRATHI HOLIDAYS FROM 11-01-2024 to 19-01-2024 PREFINAL EXAMINATIONS FROM 19-01-2024 To 25-01-2024	08
FEBRUARY 22	REVISION PRACTICAL EXAMINATIONS FROM 2nd WEEK OF FEB 2024 (TENTATIVE)	
MARCH 23	IP EXAMINATIONS FROM 1st WEEK OF MARCH 2024 (TENTATIVE) Last working day 28-03-2024	
APRIL & MAY	SUMMER VACATION FROM 29-03-2024 TO 31-05-2024	