

CH. CHARAN SINGH COLLEGE OF EDUCATION & TECHNOLOGY



Sadarapur, Meerut

**Lesson Plan**

**DEPARTMENT OF EDUCATION**

**B.Ed. Session**

**2022 - 2023**

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Teaching Subject ..... COMMERCE.....

Class B.ED. I<sup>st</sup> year..... Section .....

Teaching Practice Centre .....

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n No. .... 1 .....

Subject ... COMMERCE .....

& Section .....

Date .....

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Period .....

1 - BANKING

IC - Functions of Banking

FOR CONCEPTS :-

- i) To inform the students about working of banks.
- ii) To inform the students about economic condition of the country.
- iii) To develop economic citizenship in the students.
- iv) To develop knowledge and understanding of banks.

FOR CONCEPTS :-

- i) To give knowledge about opening of account in the bank.
- ii) They will be able to recognise the types of banks account.
- iii) They will be able to develop confidence in themselves.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of banking.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge :-</u>	<u>Introductory Questions :-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge	Q1 In modern age, which thing is used for transaction?
		Q2 By which medium we do sale-purchase of articles?
		Q3 Where do we deposit money for saving / safety of money?
Banking	Cognitive object	<u>Objective statements :-</u> Students, today we will learn about bank and functions of bank
functions of bank	Students recall the functions of bank	<u>Developing Questions :-</u>
		Q1 Who can open account in the bank?
		Q2 Who can deposit money in the bank?
		Q3 How many types of accounts are opened in the bank?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केंद्रित मूल्यांकन Objective based Evaluation
Ans 1 Money	Questions / Answer method	
Ans 2 By Money		
Ans 3 Students are not able to give the answer.		
	statement	
Ans 1 Any person of 18 years or more.	Questions / Answer method	
Ans 2 A person who has an account in the bank.		
Ans 3 Students are not able to give the answer.		

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
	Comprehension object	<p><u>Explanation:-</u></p> <p>To open the account in the bank a prescribed form is filled, fixing two photos of person opening the account following of the one certificate is enclosed with for attestation:-</p> <ol style="list-style-type: none"> <li>Photo Identity card</li> <li>Driving licence</li> <li>Telephone Bill</li> <li>Signature of any account holder who has an account in the bank.</li> </ol>
f. Method of account open	Students utilized the Knowledge.	<p><u>Developing Questions:-</u></p> <p>Q1. What does bank give to him on deposited amount in the bank account?</p> <p>Q2. Which account can be opened by any general citizen in the bank?</p> <p>Q3. What things a bank gives to his customer after opening?</p>

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully.	Explanation Method	Q write down the functions of bank?
Ans 1 Interest	Question/ Answer method	
Ans 2 Saving Account		
Ans 3 a) Pass book b) cheque book.		

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and Items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q4. What is done in the pass book?
		Q5. What does show the last balance of pass book?
		Explanation :- After opening the account, the bank gives a pass book to every customer to keep record of transaction by the customer. The datewise entry of money deposited/withdrawal by the customer in the pass book. The entry is done in the pass book after every transaction. Last entry of pass book shows the balance of account.
Class-work	Students Utilized the method of open the bank account.	Class-work :- Q1. Which account a general person can open in the bank?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans4. Details of money deposited/withdrawal from the account.		
Ans5. Students are not able to give the answers.		
students - listen carefully	Explanation method	Q. What is a passbook?
Ans1. Saving Account	Questions/Answers method	



Lesson No. .... 2 .....

Subject ...CAMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - ACCOUNTS

TOPIC - 'Double-Entry System'

MAJOR CONCEPTS :-

- i) To inform the students about double entry system.
- ii) To develop mental abilities of students.
- iii) To develop economic citizenship in the students.
- iv) To introduce the basic element of the knowledge.

MINOR CONCEPTS :-

- i) To study about Double Entry system.
- ii) To enable the students to develop their interest in double entry system.
- iii) To enable the students to analyse about double entry system.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of accounting system.





अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	comprehension object	<p><u>Explanation :-</u></p> <p>Double-entry system is a scientific system. Under this system certain clear principles are used. This system is based on the following principles:-</p> <p>a) Every transaction has 2 sides one is debit and other is credit.</p> <p>b) Under this system every account has two parts - one debit and second credit.</p> <p>The left part of account is debit and right part is credit (Dr).</p> <p>For example :- Arvind purchased goods of Rs 100/- The two sides of this transaction are goods and cash. Goods come so Rs 100 is written on the debit side of goods A/c. Cash goes out so cash A/c will be credit.</p> <p><u>Class work :-</u></p> <p>Q1 When was 'Double Entry system invented'?</p>
Class-work	Students would learn the use of 'Double entry system'.	

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प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation Method	following statements is true / false :- i) Every transaction has 2 sides ii) The father of Double entry system is Luca Pacioli. iii) Double Entry system is suitable for higher business man.
Ans 1 1494 C.D	Questions/ Answers method	

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q2 Lucas Passiali was Scientist of which country?
		Q3 Which type of system is 'Double Entry'?
		Home Assignment :-
Home Assignment	Students utilized the current knowledge	Q1 How many times are written a transaction in 'Double Entry system'?
		Q2 Arvind sold goods to Sunder of Rs 2,000?
		Black-Board Summary :-

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प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 2 from Italy		
Ans 3 Scientific system		
Students write down their home work in the notebook.		

Lesson No. ....3.....

Subject ....COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - ACCOUNTS

TOPIC - 'Bank Reconciliation' statement

MAJOR CONCEPTS :-

- i) Students will gain the knowledge of entry of pass book.
- ii) Students will learn reconciliation of pass book with cash book.
- iii) Students will learn to find out the reasons of difference between the balance of passbook and the balance of cash book.

MINOR CONCEPTS :-

- i) To study about bank reconciliation statement.
- ii) To enable the students to develop interest among students towards commerce.
- iii) To enable the students to apply all information in his real life.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of three column cash book.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	Knowledge :-	<u>Introductory Questions :-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge	Q1 Where do the business-men deposit their extra money?
		Q2 What do the bank give to the business man after opening the account in the bank?
		Q3 What does the last entry of the passbook is called?
		Q4 Why there is a difference in the balance of passbook and cashbook sometimes?
		<u>Problematic Question:-</u>
		Q5 Which statement is prepared to finish this difference?
		<u>Objective statement:-</u>
Bank Reconciliation statement	Cognitive object	Students today we will learn about Bank Reconciliation statement.

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 In the bank.	Questions/ Answer method	
Ans 2 Pass book, Cash book		
Ans 3 Balance of account.		
Ans 4 After omission the entry of some transaction		
Ans 5 Students are not able to give the answers.		
	Statement	

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Developing Questions :-</u>
Meaning of Bank Reconciliation statement	Students recall the meaning of Bank Reconciliation Statement.	Q1 which entries are doing in the pass book?
		Q2 which the bank keeps record of transaction with businessman?
		Q3 which statement is prepared by the businessman after difference come in the balance of passbook and cashbook?
		Q4 which is called Bank Reconciliation statement?
	Comprehension object	<u>Explanation :-</u> A statement is prepared for tallying the difference of balances of passbook and cashbook is called bank Reconciliation Statement.
		<u>Developing Questions :-</u>
Entry of received cheques in cashbook	Students recall the entry of received cheques in cashbook.	Q1 normally, how many days a cheque can clear?
		Q2 when a businessman entered

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 Transactions of businessman with bank.	Question/ Answer method	
Ans 2 In the Ledges		
Ans 3 Bank Reconciliation statement		
Ans 4 Students are not able to give the answer		
Students listen carefully	Explanation	Q What is a Ledger?
Ans 1 In six months	Question/ Answer method	
Ans 2 At once		



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q2 which type of interest does the bank give?
		Q3 where does the bank enter the interest first?
		Home Assignment :-
Home Assignment	Students will learn to solve himself	Q1 Make a Bank Reconciliation statement :- a) Balance of pass book Rs 9890-95 b) cheque issued but not presented for payment Rs 15,000 c) Cheque received from Ram but not sent to the bank Rs 25,000 d) Bank directly credited interest Rs 2800 e) Bank charges charged by bank Rs 3,000
		Black-Board Summary :-

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 2 Simple Interest		
Ans 3 In the account		
Students write down their homework in the notebook		

Lesson No. ...4.....

Subject ...COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - BARTER SYSTEM

TOPIC - 'Meaning and characteristics of Barter system'.

MAJOR CONCEPTS :-

- i) To inform the students economic condition of the country.
- ii) To develop mental abilities of the students.
- iii) To develop economic citizenship.

MINOR CONCEPTS :-

- i) To explain the meaning of Barter system to the students.
- ii) To apply the concept of Barter system while understanding the value of money.
- iii) Learners will be able to co-operate the students in understanding Barter system.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of exchange.

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियां Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
<u>Ans 1</u> In the market.	Question/ Answer method	
<u>Ans 2</u> In ancient time commodities were purchased to convert the commodities in place of commodities		
<u>Ans 3</u> Students are not able to give the answers.		
	Statement	
<u>Ans 1</u> Transfer of commodities is called exchange.	Questions/ Answer method	
<u>Ans 2</u> To fulfill their needs		
<u>Ans 3</u> Students are not able to		



अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Class-work :-</u>
class-work	Students could learn the Barter system.	Q1 Transfer should be of what type?
		Q2 What type of commodities should we get in the exchange of money?
		Q3 What is the meaning of transfer of money in exchange?
		<u>Home- Assignment :-</u>
Home Assignment	Students utilized the current knowledge	Q1 In ancient times how commodities were sold and purchased?
		Q2 What is the meaning of exchange and why do we transfer the commodities?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 Transfer should be of wealth and commodities	Questional Answer method	
Ans 2 Commodities of need should we get.		
Ans 3 Students are not able to give the answer.		
Students write down their homework in the notebook.		

अदा Input

अपेक्षित व्यवहार परिवर्तन  
Expected Behaviour Outcomes (EBOs)

पाठ्य वस्तु  
(Content and  
items to be taught)

उद्देश्य एवं उनका विशिष्टीकरण  
Objective with Specifications  
in Behavioural Terms

शिक्षक क्रियाएँ  
Teachers Activities

Black-Board Summary :-

प्रक्रिया Process

अधिगम अनुभव  
Learning Experience

प्रदा Output

वास्तविक अधिगम उपलब्धियाँ  
Real Learning Outcomes  
(RLOs)

छात्र क्रियाएँ  
Pupil Activities

तकनीकी एवं साधन  
Techniques and Aids

उद्देश्य केन्द्रित मूल्यांकन  
Objective based  
Evaluation

students write down <sup>in</sup> their note  
book.

writing Method

Black  
Board  
Summary

Lesson No. ....5.....

Subject ..COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - 'TRANSPORT'

TOPIC - Means of Transport

MAJOR CONCEPTS :-

(i) To inform the students about the trade policy of the country.

(ii) To give the knowledge of general rules / principles of commerce to the students.

(iii) To develop the mental abilities of the students.

MINOR CONCEPTS :-

(i) To introduce the students about Means of Transport in the business.

(ii) Students will be able to understand different kinds of means of transport used by human beings.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of business.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge:-</u>	<u>Introductory Questions:-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge.	Q1. By which means we travel from one place to other? Q2. What are these means called?
		<u>Problematic Question:-</u>
		Q3. Which are the other means of transport?
		<u>Objective statement:-</u>
Means of Transport	Cognitive object	Students today we will learn about means of transport?
		<u>Developing Questions:-</u>
Means of Transport	Students recall about the Means of Transport	Q1. What do you understand by means of transport? Q2. What are the other works of means of transport? Q3. These means of transport are used on what routes?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1. By Rail, Bus, Car.	Questions/ Answers method	
Ans 2. Means of Transport		
Ans 3. Students are not able to give the answers.		
	statement	
Ans 1. The means which are used to travel from one place to other place is called means of transport.	Question/ Answers method	
Ans 2. By these means goods carried from one place to other place.		
Ans 3. Students are not able to give the answers.		





अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Explanation:-</u>
	comprehension object	The means of airways are used for travelling of passengers and light weight articles are sent by them.
		<u>Class-work:-</u>
Class work	Students will learn to utilize the current knowledge	Q1. What do you mean by means of transport? Q2. Give examples of roadways, airways?
Home Assignment	Students utilize the current knowledge	<u>Home-Assignment:-</u> Q1. Explain means of transport and their uses in brief.  <u>Black-Board Summary:-</u>

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation	
Ans 1. The means which are used to travel from one place to other place.	Question/ Answers method	
Ans 2. Roadways - Bus, Truck Airways - Aeroplane, Helicopter		
Students write down their homework in the notebook.	Paste here Black Board.	



Lesson No. ...6.....

Subject ...COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

## UNIT - UNEMPLOYMENT

### TOPIC - Meaning and Types of Unemployment

#### MAJOR CONCEPTS :-

- i) To inform the students about meaning of unemployment.
- ii) To develop mental abilities of the students.
- iii) To develop the social habits in the students.

#### MINOR CONCEPTS :-

- i) To inform the students about meaning and types of unemployment.
- ii) To enable the students to give knowledge about unemployment.
- iii) To enable the students to apply the causes of unemployment.

#### PREVIOUS KNOWLEDGE :-

Students having a knowledge about unemployment.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge:-</u>	<u>Introductory Questions:-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge	Q1. How many things are needed for human living?
		Q2. By which we get roti, Kapsa aur makan?
		Q3. How do we get money?
		Q4. If a person is qualified then he does not get employment, what will we say that?
Types of unemployment		<u>Objective statement:-</u> Students today we will learn about types and meaning of unemployment.
Meaning of unemployment	Students recall about the meaning of unemployment	<u>Developing Questions:-</u> Q1. Who is unemployed person?
		Q2. Why unemployment is increasing?

प्रक्रिया Process		
अधिगम अनुभव Learning Experience		प्रदा Output
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
		उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1. Roti, Kapsa aur Makan	Question/ Answers method	
Ans 2. We get roti, Kapsa aur makan in exchange of money.		
Ans 3. We get money by doing work.		
Ans 4. Students are not able to give the answer.		
	Statement	
Ans 1. If a person is qualified and does not get employment is called unemployment.	Question/ Answers method	
Ans 2. Due to increase in population the unemployment is increasing.		

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q3 what is the meaning of unemployment in economics?
		Explanation :- Unemployment is that position in which persons having great desire and qualification are also employed. So unemployment is that condition in which desirous and skilled persons do not get work.
	comprehension object	By Developing Questions :- Q1 When a person gets a job for a short period then this type of employment is known as ? Q2 which is known as rural small unemployment?
Rural low unemployment	Students recall about the low unemployment	Explanation :- When a huge part of rural about is unemployed for 3 or 4 months in a year. In spite of some time produce unemployment due to flood, drought, cyclon and other natural calamities
	comprehension object	

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans3 Students are not able to give the answers.		
Students listen carefully	Explanation	Q. What is economics ?
Ans1 This position is known as visible low unemployment.	Questions/ Answers method	
Ans2 Students are not able to give the answers.		
Students listen carefully	Explanation	





Lesson No. 7

Subject ..COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - MONEY

TOPIC - 'Meaning and functions of Money'

MAJOR CONCEPTS :-

- i) To inform the students about the importance of money.
- ii) To inform the students about the functions of money.
- iii) To develop the mental abilities of the students.
- iv) To develop the economic citizenship in the students.

MINOR CONCEPTS :-

- i) To inform the students about meaning and functions of money.
- ii) Students will be able to use information related to money.
- iii) To develop professional skill in students.
- iv) To develop mental powers in students.

PREVIOUS KNOWLEDGE :-

Students having a general knowledge about money.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
Questions based on previous knowledge	Knowledge :- To relate previous knowledge with current knowledge.	<u>Introductory Questions :-</u>
		Q1. Why a trader does trading?
		Q2. How a trader earns profit?
		Q3. In which form a trader earns profit?
		<u>Objective statement :-</u>
	Cognitive object	Students today we will learn about meaning and functions of money.
		<u>Developing Questions :-</u>
Functions of money	Students recall about the functions of money	Q1. In ancient time what was the medium of transaction?
		Q2. In present days what is the medium of transaction?
		Q3. What are the main functions of money?
		<u>Explanation :-</u>
	comprehension	with the functions of money.

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1. For earning profit.	Questions/ Answers method	
Ans 2. To sell commodities at high price.		
Ans 3. Trader earns profit in the form of money.		
	Statement	
Ans 1. By the medium of commodities.	Question/ Answers method	
Ans 2. In present days the medium of transaction is money.		
Ans 3. Students are not able to give the answers.		
Students listen carefully.	Explanation	



अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Developing Questions:-</u>
Auxiliary functions of money.	Students recall about the auxiliary functions of money.	Q1 Which kind of function is 'Measurement of Value'?
		Q2 Which is used in sale-purchase of commodities.
		Q3 Which are the auxiliary functions of money?
		<u>Explanation:-</u>
	Comprehension object	Auxiliary functions of money are as follows:- 1) Basis of Deferred payments 2) Source of money transfer
		<u>Class-work:-</u>
Class-work	Students utilize the current knowledge.	Q1 What do we offer to the shopkeepers after purchasing goods?
		Q2 How many functions of money?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक क्रियात्मक उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 Main functions	Questions	
	Answer method	
Ans 2 Money.		
Ans 3 Students are not able to give the answers.		
Students listen carefully	Explanation	Q Give main functions of money?
Ans 1 Money	Question	
	Answer method	
Ans 2 Four functions of money.		

प्रक्रिया Process	अधिगम अनुभव Learning Experience	प्रदा Output
<p>पाठ्य पुस्तक (Content and items to be taught)</p> <p>उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms</p> <p>शिक्षक क्रियाएँ Teachers Activities</p>	<p>अधिगम अनुभव Learning Experience</p>	<p>वास्तविक अधिगम उपलब्धियाँ Real Learning Outcome (RLOs)</p> <p>उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation</p>
<p>Home Assignment</p>	<p>Q1 What do you mean by money?</p> <p>Home-Assignment :- Q1 What is the meaning of money? Explain the different functions of money?</p> <p>Black-Board Summary :-</p>	<p>Q1 What do you mean by money?</p> <p>Home-Assignment :- Q1 What is the meaning of money? Explain the different functions of money?</p> <p>Black-Board Summary :-</p>

प्रक्रिया Process	अधिगम अनुभव Learning Experience	प्रदा Output
<p>छात्र क्रियाएँ Pupil Activities</p> <p>तकनीकी एवं साधन Techniques and Aids</p>	<p>अधिगम अनुभव Learning Experience</p>	<p>वास्तविक अधिगम उपलब्धियाँ Real Learning Outcome (RLOs)</p> <p>उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation</p>
<p>Ans Students are unable to give the answer.</p> <p>Students write this homework in the notebook.</p>	<p>अधिगम अनुभव Learning Experience</p>	<p>वास्तविक अधिगम उपलब्धियाँ Real Learning Outcome (RLOs)</p> <p>उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation</p>

Lesson No. ...8.....

Subject ...COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - 'CAPITAL'

TOPIC - Meaning and Importance of Capital

MAJOR CONCEPTS :-

i) To inform the students about the importance of capital.

ii) To develop the mental abilities of the students.

iii) To develop economic citizenship in the students.

iv) To develop students intellectual and mental strength in students.

MINOR CONCEPTS :-

v) Students will learn about meaning and importance of capital.

ii) Students will be able to clarify the concept of capitals.

iii) Students will be able to relate and use the knowledge of capital further in future in his/her practical life.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of Commerce.

असा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and Items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge:-</u>	<u>Introductory Questions:-</u>
Questions based on previous knowledge	To seek previous knowledge with current knowledge	Q1 Why human do activities?
		Q2 Why human earn money?
		Q3 What efforts do a man to increase their wealth?
		<u>Problematic Question:-</u>
		Q4 What do you mean by money engage in production?
Capital	Cognitive object	<u>Objective statement:-</u> Students, today we will learn about meaning and formation of capital
		<u>Developing Questions:-</u>
Meaning of Money	Students recall the meaning of capital	Q1 When we expend our money on tools and machines etc instead of commodities then this is known as?
		Q2 Explain the meaning of capital?

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans1 For earning money	Question!	
Ans2 For obtaining their demand	Answer method	
Ans3 Human engage their money in the business		
Ans4 Students are not able to give the answers		
	Statement	
Ans1 Doing Business	Question!	
	Answer method	
Ans2 Students are not able to give the answer		

अनुभव प्राप्त Expected Behaviour Outcomes (EBOs)	अनुभव प्राप्त Expected Behaviour Outcomes (EBOs)	अनुभव प्राप्त Expected Behaviour Outcomes (EBOs)
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	Comprehension object	<p>Explanation:-</p> <p>When we engage our money in production instead of expend on consumables then that money is known as capital.</p>
Importance of capital formation	Students recall about the formation of capital	<p>Developing Questions:-</p> <p>Q1 How money-lender earns money?</p> <p>Q2 How money-lender use his money?</p> <p>Q3 How capital is formed?</p>
	Comprehension object	<p>Explanation:-</p> <p>When any society invest its money on future necessities instead of not on present necessities then this is known as capital formation.</p>

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation	
Ans 1 In the form of interest	Questions/ Answers method	
Ans 2 He lends his money on interest.		
Ans 3 Students are not able to give the answer		
Students listen carefully	Explanation	Q. Why human save money?

अर्थात् Input	अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)	शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
Capital formation	Students recall about the meaning of capital formation.	<p>Developing Questions:-</p> <p>Q1 How a country becomes a rich?</p> <p>Q2 When a country wants more and more capital formation like other countries?</p> <p>Q3 What is the importance of capital formation?</p> <p>Explanation:-</p> <p>Economic development of any country depends upon quantity of capital. If there is lack of capital, mass production cannot be possible and economic development remains slow. This results, the country becomes poor.</p> <p>Class-work:-</p> <p>Q1 Why does man work?</p> <p>Q2 Why does man earn money?</p>
Comprehension object		
Class work	Students utilize the existent knowledge.	

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 By doing more production and their export	Question/ Answer method	
Ans 2 To expand their economic prosperity in the world.		
Ans 3 Students are not able to give the answer.		
Students listen carefully	Explanation	Q What is capital formation?
Ans 1 To earn money.	Question/ Answer method	
Ans 2 To fulfill his needs		





Lesson No. ....9.....

Subject ..COMMERCE.....

Class & Section .....

Date .....

School .....

Period .....

UNIT - 'PRIMARY BOOKS'

TOPIC - JOURNAL

MAJOR CONCEPTS :-

- i) To inform the students about primary entries.
- ii) To inform the students about the rules of entries in the primary books.
- iii) To develop reflective abilities in the students.
- iv) To develop the economic citizenship in the statements.

MINOR CONCEPTS :-

- i) To study about entries in journal.
- ii) Students will be able to define the 'Journal'.
- iii) They will be able to recognise the merits of 'Journal'.
- iv) They will be able to develop confidence in themselves.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of commerce

A  
E  
T  
C  
F  
J

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	Knowledge:- To relate previous knowledge with present knowledge.	<u>Introductory Questions :-</u> Q1 Why a trader does the trading? Q2 How does he memorize these transactions?
Questions based on previous knowledge		
		<u>Problematic Question :-</u> Q3 In which book he writes every transaction systematically?
		<u>Objective statement :-</u> Students, today we will learn about rules and method of writing in journal
Journal	Cognitive object	
		<u>Developing Questions :-</u> Q1 What is the meaning of Journal? Q2 What is Journal?
Meaning of Journal	Students recall about the meaning of journal	
		<u>Explanation :-</u> Journal is a book of double entry system in which transaction is done from memory book
	comprehension object	

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 For earning profit.	Question!	
Ans 2 To write them in the book.	Answers method.	
Ans 3 Students are not able to give the answers.		
	Statement	
Ans 1 Books of Primary entries.	Question!	
	Answers method	
Ans 2 Students are not able to give the answers.		
Students listen carefully	Lecture method	







Lesson No. 12

Subject COMMERCE

Class & Section

Date

School

Period

UNIT - 'ACCOUNTS'

TOPIC - Trial Balance

MAJOR CONCEPTS :-

- i) To develop argumental abilities of the students
- ii) To inform the students about methods of trial balance.
- iii) To develop the mental abilities of the students.
- iv) To develop economic citizenship in the students.

MINOR CONCEPTS :-

- i) To study about trial balance.
- ii) Understanding the need for preparing trial balance
- iii) To enable the students to recall and recognise the rules of double entry and balancing ledgers account.
- iv) Discuss the methods of preparing trial balance.

PREVIOUS KNOWLEDGE :-

Students having a general knowledge of commerce.

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
Questions based on previous knowledge.	Knowledge :- To relate previous knowledge with current knowledge	<u>Introductory Questions:-</u> Q1 What is the meaning of Journal? Q2 What do you mean by posting? Q3 What do you mean by balancing of accounts?  <u>Problematic Question:-</u> Q4 Why do we make the trial balance?  <u>Objective statement:-</u> Students today we will learn about 'Trial Balance'.  <u>Developing Questions:-</u> Q1 What do you mean by balance of accounts?
Trial balance.	Cognitive object	
Balancing of Accounts	Students recall about the balancing of accounts	

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
प्राप्त छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Q1 Journal is subsidiary book in which the entries of two sides are kept of financial transactions datewise.	Question/ Answers method	
Q2 When the transaction transferred from journal to ledger is done. It is known as posting.		
Q3 The meaning of balancing is all the accounts are closed and balanced at the end of the accounting period.		
Q4 Students are not able to give the answers.	Statement	
Q1 Amount is withdrawn and the account is closed. It is known as balancing of accounts.	Question/ Answers method	



अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q8 Explain the subject matter of trial balance?
		Explanation:- opening of accounts in ledger and after finding out the totals and balances of DR/CR sides of them and specially for checking the mathematical accuracy. A special list prepared at fixed interval is called trial balance.
	Comprehension object	
		class-work:-
Class-work	Students will utilize the current knowledge	Q1 What do you mean by trial balance?
		Q2 How many sides of the balancing of accounts?
		Q3 What is the object material of making trial balance?

प्रक्रिया Process		
अधिगम अनुभव Learning Experience		प्रदा Output
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
Ans Students are not able to give the answers.		उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation	Q What is Trial balance?
Ans A trial balance is a statement prepared with the debit and credit balances of the ledger accounts.	Question/Answer method	
Ans a) Debit (DR) b) Credit (CR)		
Ans Students are not able to give the answers.		

अदा Input  
अपेक्षित व्यवहार परिवर्तन  
Expected Behaviour Outcomes (EBOs)

पाठ्य वस्तु  
(Content and items to be taught)  
उद्देश्य एवं उनका विशिष्टीकरण  
Objective with Specifications in Behavioural Terms

शिक्षक क्रियाएँ  
Teachers Activities

Home-Assignment :-

Home Assignment  
Students utilize the current knowledge

Q1 By using imaginary figures make a trial balance.

Q2 Make the correct trial balance:-

Particulars	L-F	Dr (Amt)	Cr (Amt)
Capital A/c	1	-	1,00,000
Purchase A/c	5	5,000	-
Cash A/c	6	10,000	-
Sales A/c	7	-	30,000
Ram	8	25,000	-
Sohan	9	35,000	-
Salary A/c	10	10,000	-
Wages A/c	.	-	-
Creditors A/c	12	-	15,000
Total (Rs)		1,45,000	1,45,000

Black-Board Summary :-

प्रक्रिया Process

अधिगम अनुभव  
Learning Experience

प्रदा Output

वास्तविक अधिगम उपलब्धियाँ  
Real Learning Outcomes (RLOs)

छात्र क्रियाएँ  
Pupil Activities

तकनीकी एवं साधन  
Techniques and Aids

उद्देश्य केन्द्रित मूल्यांकन  
Objective based Evaluation

Students write down their homework in the notebook.

Lesson No. 11

Subject COMMERCE

Class & Section

Date

School

Period

UNIT - 'FUND'

TOPIC - Kinds of Funds

MAJOR CONCEPTS :-

- i) To create interest towards commerce in the students.
- ii) To inform the students about the economic condition of the country.
- iii) To make the students helpful about the development of the country.

MINOR CONCEPTS :-

- i) To study about funds.
- ii) To enable the students to apply all information at the time of raising fund in their future life.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of Commerce.



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
	Comprehension object	<u>Explanation:-</u> fund - when reserve is invested outside. → Reserve fund → sinking fund → dividend equalisation fund
Reserve fund	Students recall about the reserve fund	<u>Developing Questions:-</u> Q. What do you mean by Reserve fund?
	Comprehension object	<u>Explanation:-</u> Reserve fund - Such fund which are made for sound position of business is called reserve fund. It is made to meet out sudden losses in future. These are made for future point of view.
Sinking fund	Students recall about the sinking fund	<u>Developing Questions:-</u> Q. What do you mean by sinking fund?

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation	Q. what is sinking fund?
And students are not able to give the answers.	Question/ Answers method	
Students listen carefully	Explanation	
And students are not able to give the answers.	Question/ Answers method	

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Explanation :-</u>
	comprehension object	Payment of any liability after a certain period affects the financial position of the business.
		<u>Developing Questions :-</u>
Dividend Equalisation fund	Students recall about dividend equalisation fund	Q. What do you mean by Dividend Equalisation fund?
	comprehension object	<u>Explanation :-</u> Dividend equalisation fund - Every company tries that there should be not more change in the rate of dividend because due to more changes in the rate of dividend, there is a change in the value of share. To equalise the dividend every year company keeps a fund which is called dividend equalisation fund.

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Lecture method	
Ans. Students are not able to give the answers.		
Students listen carefully	Lecture method	Q. What is dividend equalisation fund?

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
class-work	Students utilize the current knowledge	<p><u>Class-work:-</u></p> <p>Q1 What do you mean by fund?</p> <p>Q2 How many kinds of funds?</p> <p>Q3 Explain the kinds of funds.</p>
Home-Assignment	Students utilize their current knowledge	<p><u>Home-Assignment:-</u></p> <p>Q What is the meaning of redemption reserve? Is it fair or not to invest the amount outside the business. Give advantages of its establishment?</p>
		<p><u>Black-Board Summary:-</u></p>

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans1 Fund is a cash.	Question/ Answers method	
Ans2 These are <del>four</del> <sup>three</sup> kinds of funds		
Ans3 Students are not able to give the answers.		
Students write down their homework in the notebook.		

Lesson No. ...12.....

Subject ..COMMERCE.....

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UNIT - 'ACCOUNTS'

TOPIC - Depreciation

MAJOR CONCEPTS :-

- i) To give knowledge about depreciation to the students
- ii) To develop Reflexive abilities of the students
- iii) To develop mental abilities of the students
- iv) To develop in the students an interest in the theory and practice in business, trade and industry.

MINOR CONCEPTS :-

- i) To study about depreciation.
- ii) Learners will be able to define depreciation.
- iii) Learners will be able to list-out the different methods of depreciation.
- iv) Learners will be able to apply the knowledge of depreciation in real life.
- v) Learner will be able to observe teaching-learning material.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of commerce.

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge :-</u>	<u>Introductory Questions :-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge	Q1. What do you understand by Asset?
		Q2. What changes appear due to constant use of asset?
		<u>Problematic Question :-</u>
		Q3. What do you understand by Depreciation?
		<u>Objective Statement :-</u>
Meaning and methods of depreciation	Cognitive object	Students, today we will learn about meaning and methods of Depreciation
		<u>Developing Questions :-</u>
Meaning of Depreciation	Students recall the meaning of depreciation	Q1. What is the meaning of obsolescence of asset?
		Q2. In which side of profit loss A/c does depreciation come?
		Q3. Is depreciation can be a part of cost of production?

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans1. Those things which are useful to run a business is called assets	Question/ Answer method	
Ans2. Wear and tear comes due to constant use of asset		
Ans3. Students are not able to give the answers.		
	Statement	
Ans1. The asset becomes obsolescent due to out of fashion	Question/ Answer method	
Ans2. In the Debit side - To Depreciation A/c		
Ans3. Students are not able to give the answers.		

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
	Comprehension object	<u>Explanation :-</u> Depreciation - Gradually deterioration is the value of asset due to constant use and wear and tear characteristics :- i) It is always applied on fixed assets ii) It is gradually iii) It is due to wear and tear
Methods of Depreciation	Students recall the method of depreciation	<u>Developing Questions :-</u> Q1. What are the main methods of charging depreciation?
	Comprehension object	<u>Explanation :-</u> Methods of depreciation :- 1) Fixed instalment method Value of depreciation Value of asset - Scrap value  ii) Diminishing balance method
Ideal Question	Students will solve the related problems	<u>Ideal Question :-</u> a) The estimated value of an asset is Rs 40,000 scrap value is Rs 4,000 Estimated life of the

प्राक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	Explanation	
Ans) Students are not able to give the answers.	Question/ Answer method	Q. What are the main methods of charging depreciation?
Students listen carefully	Explanation	
Ans Est. value of asset is Rs 40,000 Scrap value of Rs 4,000 Estimated life 10 yrs		



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
		asset is 10 yrs. then find out the value of depreciation by fixed installment method?
		<u>class-work:-</u>
<u>class-work</u>	Students utilize the current knowledge.	Q1. What is Depreciation?
		Q2. fall in the book value of tangible fixed-assets is called?
		Q3. How many methods of Depreciation?
		Q4. Explain the briefly to Diminishing balance method?

अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Value of depreciation = $= \frac{\text{Value asset} - \text{scrap value}}{10} = \frac{40,000 - 4,000}{10} = \frac{36,000}{10} = \text{Rs. } 3,600 \text{ per year}$		
Q1. Depreciation is a fall in the book value of the tangible assets.	Question / Answer method	
Q2. Depreciation.		
Q3. These are two methods of depreciation.		
Q4. Students are not able to give the answer.		

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
Home- Assignment	Students utilize the current knowledge	<p><u>Home- Assignment:-</u></p> <p>Q1) what do you understand by Depreciation?</p> <p>Q2) Explain fixed instalment method.</p> <p>Q3) The estimated value of an asset is Rs 500000. Scrap value is Rs 2000. Estimated useful life is 12 years. Calculate the value of depreciation.</p> <p><u>Black- Board Summary :-</u></p>

अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students write down their homework in the notebook.		

Lesson No. ...13.....

Subject ..COMMERCE.....

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UNIT - ACCOUNTS

TOPIC - 'Bills of Exchange'

MAJOR CONCEPTS :-

- i) To inform the students about bills of exchange.
- ii) To develop reflective abilities of the students.
- iii) To develop economic citizenship in the students.
- iv) To all round.

MINOR CONCEPTS :-

- i) To study about Bills of Exchange.
- ii) To enable the students to recall the meaning of Bills of Exchange.
- iii) To enable the students to get knowledge to prepare bills of exchange.
- iv) To enable the students to develop interest towards the commerce.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of commerce.

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
Questions based on previous knowledge	Knowledge To relate previous knowledge with current knowledge	<u>Introductory Questions:-</u> Q1 How transactions are made in business? Q2 Credit transactions are made on which basis? Q3 How purchases gives assurance to seller in credit sales? Q4 What is the meaning of Bills of Exchange?
Bills of Exchange	Cognitive object	<u>Objective Statement:-</u> Students, today we will learn about Bills of Exchange
Meaning of Bills of Exchange	Students recall about bills of exchange	<u>Developing Questions:-</u> Q1 When Indian Negotiable Instrument Act was passed? Q2 How many types of credit instruments are famous?

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम सफलियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 Cash or Credit	Question/ Answers method	
Ans 2 On the personal goodwill of businessman.		
Ans 3 He will pay or will be paid amount of sales after a determined period. This assurance can be oral/written.		
Ans 4 Students are not able to give the answers.	Statement	
Ans 1 Negotiable Instrument Act 1881.	Questions/ Answers method	
Ans 2 a) Payable on demand b) Payable after determined period.		



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		<u>Developing Questions:-</u>
<u>Date of Payment</u>	<u>Students recall about the date of payment</u>	Q1 When payment of Bill of Exchange is made?
		Q2 How date of payment of a bill of Exchange is made?
		<u>Explanation:-</u>
	<u>Comprehension</u> <u>subject</u>	This is the date when the bill is to be paid. Three days of grace are added to the date of maturity.
		<u>Class-work:-</u>
<u>Class-work</u>	<u>Students utilize the current knowledge</u>	Q1 what is written undertaking is known as?
		Q2 How many parties in Bill of Exchange?
		Q3 How many types of Bills of Exchange?

प्रक्रिया Process अधिगम अनुभव Learning Experience			प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation	
<u>Ans1</u> After a specified period.	Question/ Answer method		
<u>Ans2</u> Students are not able to give the answer.			
Students listen carefully	Explanation	Q What is the Days of grace?	
<u>Ans1</u> Bills of Exchange	Question/ Answer method		
<u>Ans2</u> Three parties			
a) Drawer			
b) Drawee			
c) Payee			
<u>Ans3</u> Students are not able to give the answer.			



Lesson No. ...14.....

Subject ...COMMERCE.....

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## UNIT - 'JOINT VENTURE'

### TOPIC - Meaning and characteristics of Joint Venture

#### MAJOR CONCEPTS :-

- i) To develop mental abilities of the students.
- ii) To develop economic citizenship in the students.
- iii) To produce scientific approach in the students.
- iv) To develop the habit of discipline in the students.

#### MINOR CONCEPTS :-

- i) To study about Joint venture.
- ii) To enable the students to recall the meaning of Joint venture.
- iii) To enable the students to understand the accounts of Joint venture.
- iv) To enable the students to save interest towards commerce.

#### PREVIOUS KNOWLEDGE :-

Students having a knowledge of accounts.

अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
Questions based on previous knowledge	Knowledge To relate previous knowledge with current knowledge	<u>Introductory Questions:-</u> Q1. What is the requirement to complete any work? Q2. What do you mean by Joint Business?
		<u>Problematic Question:-</u> Q3. What do you understand by Joint Venture?
Joint Venture	Cognitive object	<u>Objective statement:-</u> Students, today we will learn about Joint Venture
Member	Students recall the number of members	<u>Developing Questions:-</u> Q1. How many members are required for Joint Venture?
	Comprehension object	<u>Explanation:-</u> When two or more persons firms / companies or other institutions agree to do work on temporary basis or sale-purchase of goods or distribute

अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 Money.	Question/ Answer method	
Ans 2 when any person to begin a work for temporary partnership		
Ans 3 Students are not able to give the answer.		
	Statement	
Ans 1 Students are not able to give the answer.		
Students listen carefully	Explanation	



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	comprehension object	<u>Explanation:-</u> → There is no act made for Joint venture separately. → In this, the agreement with mtns is voidable.
Registration and Name	Students recall the registration and name	<u>Developing Questions:-</u> Q1. Is there a name in this like partnership firm? Q2. Is registration essential in Joint venture?
	comprehension object	<u>Explanation:-</u> It is not essential to get registered a firm for sue an outsiders. In this there is no name of firm like partnership firm.
Class-work	Students utilize the current knowledge	<u>Class-work:-</u> Q1. When two or more than people join together for a firm/company is called?

प्रक्रिया Process अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Students listen carefully	lecture method	
Ans. There is no name of the firm in this like partnership firm.	Question/ Answer method	
Ans. Students are not able to give the answer.		
Students listen carefully	Explanation	Q. what is a partnership firm?
Ans. Joint venture	Explanation	

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q2 How many members are required for Joint venture?
		Q3 How many types of Joint venture?
		<u>Home- Assignment :-</u>
Home Assignment	Students utilize the current knowledge	Q1 What is the meaning of Joint venture? How is it different from partnership?
		Q2 Give any two characteristics of Joint venture?
		<u>Black- Board Summary :-</u>

प्रक्रिया Process		
अधिगम अनुभव Learning Experience		प्रदा Output
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
		उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 2 Two or more people.		
Ans 3 Students are not able to give the answers.		
Students write down their homework in the notebook.		

Lesson No. ...15.....

Subject ...COMMERCE.....

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UNIT - 'PARTNERSHIP'

TOPIC - Partnership (Admission)

MAJOR CONCEPTS :-

- i) To develop habit of doing work sincerely.
- ii) To develop the habit of discipline in the students.
- iii) To develop interest about commerce in the students.
- iv) To increase in the national income of the country.

MINOR CONCEPTS :-

- i) To study about partnership (admission)
- ii) To enable the students to generalise the concept of partnership.
- iii) To link their previous knowledge with the current topic (partnership).
- iv) To develop interest in the current topic - Partnership (admission)

PREVIOUS KNOWLEDGE :-

Students having a knowledge of commerce.





अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications In Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
features of Partnership	Students recall about the features of partnership.	<p><u>Developing Questions :-</u></p> <p>Q1 when a new partner comes into the business what does he bring with him to the business?</p> <p>Q2 After the entry of new partner who is the owner of the business?</p> <p>Q3 what is the features of Partnership?</p> <p><u>Explanation :-</u></p> <p>features of Partnership -</p> <ol style="list-style-type: none"> <li>1) Decision-making and control by mutual consent.</li> <li>2) Liability</li> <li>3) More funds.</li> </ol> <p><u>Class-work :-</u></p> <p>Q1 what is partnership?</p> <p>Q2 which act is under the</p>
comprehension object		
Class-work	Students utilize the current knowledge	

प्रक्रिया Process		
अधिगम अनुभव Learning Experience		प्रदा Output
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
		उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans 1 He/she brings a capital / money / finance.	Question / Answers method	
Ans 2 Both of them become the owner of the business.		
Ans 3 Students are not able to give the answer.		
Students listen carefully	Explanation	Q. what is a liability?
Ans 1 Two or more persons agree to do business.	Question / Answers method	
Ans 2 Indian Partnership act 1932		

अदा Input		
अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
		Q5. Explain the features of Partnership?
		<u>Home- Assignment :-</u>
<u>Home- Assignment</u>	Students utilize the current knowledge	Q1) What is the meaning of partnership? what adjustment that may arise at the time of admission of a new partner?
		Q2) What do you mean by Goodwill? Discuss the various methods of valuation of Goodwill?
		<u>Black-Board Summary :-</u>

प्रक्रिया Process		प्रदा Output
अधिगम अनुभव Learning Experience		वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Ans Students are not able to give the answers.		
Students write down their homework in the notebook.		

Lesson No. ...16.....

Subject ...COMMERCE.....

Class & Section .....

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UNIT - 'CAPITAL / REVENUE EXPENSES'

TOPIC - Meaning and characteristics of Capital / Revenue Expenses.

MAJOR CONCEPTS :-

- i) To inform the students about Capital / Revenue Expenses
- ii) To explain difference between Capital Revenue expenses.
- iii) To develop mental abilities of the students.
- iv) To develop economic citizenship in the students.

MINOR CONCEPTS

- i) To study about Capital / Revenue expenses.
- ii) To enable the students to generalise the meaning and the Capital Revenue expenses.
- iii) To link their previous knowledge with the current topic of the expenses.
- iv) Discuss the characteristics of the Capital Revenue expenses.

PREVIOUS KNOWLEDGE :-

Students having a knowledge of commerce.

अन्तः Input		
अभिक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		
पाठ्य पद (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	शिक्षक क्रियाएँ Teachers Activities
	<u>Knowledge :-</u>	<u>Introductory Questions :-</u>
Questions based on previous knowledge	To relate previous knowledge with current knowledge	Q1 What is the meaning of capital?
		Q2 What is the meaning of revenue?
		<u>Problematic Questions :-</u>
		Q3 What is the meaning of revenue expenses?
		<u>Developing Questions :-</u>
Capital Revenue Expenses	Cognitive object	Q1 What are the characteristics of the capital expenses?
		Q2 Give two examples of the capital expenses?

अधिगम अनुभव Learning Experience		प्रदा Output
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
		उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
Q1 Capital means excess of assets over liabilities on the basis of balance sheet in the accounts.	Question/ Answers method	
Q2 Revenue receipts of a particular period is as more as revenue expenses. That surplus is known as revenue of this period.		
Q3 Students are not able to give the answers.		
Q4 a) Capital expenses are of permanent nature. b) The utility of these expenses are long term.	Question/ Answers method	
Q5 Students are not able to give the answers.		



अदा Input अपेक्षित व्यवहार परिवर्तन Expected Behaviour Outcomes (EBOs)		शिक्षक क्रियाएँ Teachers Activities
पाठ्य वस्तु (Content and items to be taught)	उद्देश्य एवं उनका विशिष्टीकरण Objective with Specifications in Behavioural Terms	
class-work	Students utilize the current knowledge	<p><u>class-work :-</u></p> <p>Q1 which nature are the capital expenses?</p> <p>Q2 which assets are used in capital expenses?</p> <p>Q3 which nature are the revenue expenses?</p> <p>Q4 write the examples of revenue expenses?</p> <p><u>Home-Assignment :-</u></p> <p>Q1 what do you mean by capital expenses?</p> <p>Q2 what do you mean by Revenue expenses?</p> <p>Q3 following are the expenses capital / revenue are :-</p> <p>a) Rs 200 incurred on repairs</p>
Home Assignment	Students utilize the current knowledge	

अधिगम अनुभव Learning Experience		प्रदा Output वास्तविक अधिगम उपलब्धियाँ Real Learning Outcomes (RLOs)
छात्र क्रियाएँ Pupil Activities	तकनीकी एवं साधन Techniques and Aids	उद्देश्य केन्द्रित मूल्यांकन Objective based Evaluation
<p>Ans1 Capital expenses are of permanent nature</p> <p>Ans2 Tangible and Intangible</p> <p>Ans3 These expenses are of recurring nature</p> <p>Ans4 Students are not able to give the answers</p> <p>Students write down their homework in the notebook.</p>	<p>Question / Answer method</p>	

