Shiv Chhatrapati Shikshan Sanstha, Latur

Rajarshi Shahu Mahavidyalaya, Latur

Teaching Plan

Academic Year 2025-26

Standard: 12 th Commerce (CA Foundation)

Name of the Teacher: Bhutada S. B.

Subject : Principles and Practice of Accounting

Division: E

| Sr. | Conponents of the Curriculum | Required Lectures | Dates | | Teaching Method | Activity / |
|-----|---|----------------------|---------|---------|---|--------------------|
| No. | | | From | To | o de la companya de | Home Work Question |
| 1 | Bills Of Exchange and Promisory Notes | 30 | | | | |
| a. | Diffrence between bills of exchange and promisory notes | 1 | 1.3.25 | 1.3.25 | Theory explain | |
| b. | Record of bills of exchange and promisory notes | 1 | 3.3.25 | 3.3.25 | Theory explain and Practical Questions | |
| c. | Term of bill | 1 | 4.3.25 | 4.3.25 | Theory explain | |
| d. | Expiry / Due Date of bill | 1 | 5.3.25 | 5.3.25 | Theory explain and Practical Questions | |
| e. | Days of Grace | 1 | 6.3.25 | 6.3.25 | Theory explain and Practical Questions | |
| f. | date of Maturty of bill | 1 | 7.3.25 | 7.3.25 | Theory explain and Practical Questions | |
| g. | bill at sight and bill after date difference | 1 | 8.3.25 | 8.3.25 | Theory explain and Practical Questions | |
| h. | calculation of due date of bill | 1 | 10.3.25 | 10.3.25 | Practical Questions | |
| i | renewal of bill | 1 | 11.3.25 | 11.3.25 | Theory explain and Practical Questions | |
| j | retirement of bill of exchange and rebate | 2 | 12.3.25 | 13.3.25 | Theory explain and Practical Questions | |
| k | insolvency | 2 | 14.3.25 | 15.3.25 | Theory explain and Practical Questions | |
| l | Accomodation Bills | 12 | 17.3.25 | 29.3.25 | Theory explain and Practical Questions | |
| m | bills for collection | 3 | 1.4.25 | 3.4.25 | Theory explain and Practical Questions | |
| n. | bills receivable and bills payable books | 2 | 4.4.25 | 5.4.25 | Theory explain and Practical Questions | |
| 2 | Preparation of Final Accounts of Sole proprietor | 45 | | | | |
| a. | final account of non-manufacturing entities | | | | | |
| i | trading account | 5 | 7.4.25 | 11.4.25 | Theory explain and Practical Questions | |
| ii | profit and loss account | 5 | 12.4.25 | 18.4.25 | Theory explain and Practical Questions | |
| iii | adjustments and their effects | 12 | 19.4.25 | 30.4.25 | Theory explain and Practical Questions | |
| iv | balancesheet | 20 | 1.5.25 | 20.5.25 | Theory explain and Practical Questions | |
| V | provisions and reserves | 3 | 21.5.25 | 24.5.25 | Theory explain and Practical Questions | |



Shiv Chhatrapati Shikshan Sanstha, Latur

Rajarshi Shahu Mahavidyalaya, Latur

Teaching Plan

Academic Year 2025-26

Standard: 12 th Commerce (CA Foundation)

Subject: Quantitative Aptitude

Division: E

Name of the Teacher: Bhutada S. B.

| Sr. | Conponents of the Curriculum | Required Lectures | Dates | | Teaching Method | Activity / |
|-----|------------------------------------|----------------------|---------|---------|--|--------------------|
| No. | | | From | To | 9 | Home Work Question |
| 1 | Mathematics for Finance | 48 | | | | |
| a. | Simple Interest | 4 | 1.3.25 | 5.3.25 | Practical Questions | |
| b. | Compound Interest | 4 | 6.3.25 | 10.3.25 | Practical Questions | |
| c. | Annuity | 8 | 11.3.25 | 19.3.25 | Theory explain and Practical Questions | |
| d. | Future Value | 7 | 20.3.25 | 27.3.25 | Theory explain and Practical Questions | |
| e. | Present Value | 7 | 28.3.25 | 4.4.25 | Theory explain and Practical Questions | |
| f. | Sinking Fund | 3 | 5.4.25 | 8.4.25 | Theory explain and Practical Questions | |
| g. | Perpetuity | 4 | 9.4.25 | 12.4.25 | Theory explain and Practical Questions | |
| h. | Net Present Value | 3 | 15.4.25 | 17.4.25 | Theory explain and Practical Questions | |
| i. | Nominal and Real Rate of Return | 4 | 18.4.25 | 22.4.25 | Theory explain and Practical Questions | |
| j. | Compound Annual Growth Rate (CAGR) | 4 | 23.4.25 | 26.4.25 | Theory explain and Practical Questions | |
| | | | | | | |
| 2 | logical Reasoning (Direction Test) | 18 | 28.4.25 | 19.5.25 | ic Explaination and Practical Questions with triks | |

Teacher Sign Co-Ordinator Sign Principal