

INDEX

S.No.	TOPIC	DATE	PAGE NO	Signature of the Supervisor
A) Micro Teaching Lessons				
1	Social Responsibility	24/10/17		<i>[Signature]</i>
2	Banking institution	25/10/17		<i>[Signature]</i>
3	Bank's and functions	26/10/17		<i>[Signature]</i>
4	management & tools	27/10/17		<i>[Signature]</i>
5	Nationalisation of Bank	28/10/17		<i>[Signature]</i>
B) Mega Lessons				
1	Meaning of Journal	30/10/17		<i>[Signature]</i>
2	Journal & entries	2/11/17		<i>[Signature]</i>
3	Rules of debit & credit	4/11/17		<i>[Signature]</i>
4	Simple & compound entries	8/11/17		<i>[Signature]</i>
5	Entry for banks	7/11/17		<i>[Signature]</i>
C) Discussion Lessons				
1	Capital Budgeting	16/11/17		<i>[Signature]</i>
D) Real Teaching Plan				
1	Human resource mgmt	7/11/17		<i>[Signature]</i>
2	Industrial relation	8/11/17		<i>[Signature]</i>
3	Insurance	20/11/17		<i>[Signature]</i>
4	Insurance policy types	13/11/17		<i>[Signature]</i>
5	communication services	14/11/17		<i>[Signature]</i>
6	Ratio Analysis	15/11/17		<i>[Signature]</i>
7	Partnership	16/11/17		<i>[Signature]</i>
8	Company Accounts	17/11/17		<i>[Signature]</i>
9	Motivation	18/11/17		<i>[Signature]</i>
10	Cash flow statement	20/11/17		<i>[Signature]</i>
11	Central tendency	24/03/17		<i>[Signature]</i>
12	Correlation	26/03/17		<i>[Signature]</i>
E) Observation Lesson				
F) School Report				

Micro Teaching

MICRO TEACHING

SKILL OF INTRODUCING THE LESSON

MICRO PLAN No. 1

Name of Pupil Teacher : Shalgham Keza

Date :

Roll No. :

Class :

Subject : Introduction to the lesson

Topic / Concept : Social responsibility of business

Session : Teach/Reteach

Supervisor :

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> • What is Responsibility? 	Doing one's duty	Knowledge
<ul style="list-style-type: none"> • What social responsibility? 	It means responsibility towards the society	Testing.
<ul style="list-style-type: none"> • What is social responsibility of business? 	It means satisfaction of various groups along with the owner	Dedication towards society.
<ul style="list-style-type: none"> • What are the various groups of society 	Owners, employees, consumers, govt, community	Knowledge Testing
<ul style="list-style-type: none"> • What are the social responsibility towards govt 	To pay taxes and abide govt rules.	
<ul style="list-style-type: none"> • Is there any other responsibility towards govt 	To help in economic development.	

Teacher's Activity / Behaviour	Student Behaviour	Component
<p>Why is it necessary to take care of social responsibility towards govt?</p>	<p>It is necessary to avoid excessive govt interference</p>	<p>Knowledge Testing</p>
<p>Tell me, what happens when business is not responsible for employee</p>	<p>Employees are not satisfied & create problem related to industrial dispute</p>	
<p>In what way they are satisfied</p>	<p>To pay proper salary, To give a share of profit To provide & fulfill their needs</p>	<p>Knowledge Testing</p>
<p>What should a business man do to increase profits</p>	<p>To make available good quality goods at cheap rate to bring at reality</p>	
<p>What are the responsibility towards world.</p>		

MICRO TEACHING
SKILL OF EXPLANATION

MICRO PLAN No. 2

Name of Pupil Teacher :

Date : 25/10/17

Roll No. :

Class :

Subject :

Topic / Concept :

Session : Teach/Reteach

Supervisor :

Teacher's Activity / Behaviour	Student Behaviour	Component
Communication is an important requirement of every business	Pupil listen actively and note down in their note book	Explaining Link
Communication is an exchange of facts, opinions or emotions by two or more persons	Students are understanding	
There are four aspects of Communication a) Message b) Sending c) Receive d) feedback	Students are taking interest	Explaining Link
There are two basic forms of Communication a) verbal Communication b) non verbal communication		

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> • Non verbal communication is further divided into two • Symbolic • written <p>The term non verbal means without words for eg. Body language Gestures etc.</p> <p>Red and green traffic lights roads, pictograph are example of non verbal communication.</p>	<p>Pupils are listening very carefully and noting in their note book.</p>	Explaining Link
<ul style="list-style-type: none"> • The term verbal means use of words that have a universal meaning for all who are taking the part in process 	<p>Students are listening & understanding</p>	
<p>Verbal communication may be oral or written</p>	<p>Students are listening very carefully</p>	Explaining Link

MICRO TEACHING

SKILL OF QUESTIONING

MICRO PLAN No. 3

Name of Pupil Teacher :

Date : 26/10/17

Roll No. :

Class :

Subject :

Topic / Concept :

Session : Teach/Reteach

Supervisor :

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> • why should we open an account in the bank? • what are the types of account that we can open in a bank • who accepts our deposits and send us money 	<p>To Save our money</p> <p>Current Account Saving Account fixed deposit</p>	<p>Knowledge Testing</p>
<ul style="list-style-type: none"> • on which account interest is not received 	<p>Bank</p> <p>Current Account</p>	<p>Knowledge Testing.</p>
<ul style="list-style-type: none"> • Does current account provide the overdraft facility • who has the authority to issue currency notes in india 	<p>yes</p> <p>Reserve bank of India (R.B.I)</p>	

MICRO TEACHING

SKILL OF ILLUSTRATION WITH EXAMPLES

MICRO PLAN No. 4.....

Name of Pupil Teacher :

Date : 27/10/17

Roll No. :

Class :

Subject :

Topic / Concept :

Session : Teach/Reteach

Supervisor :

Teacher's Activity / Behaviour	Student Behaviour	Component
• what is recruitment?	Recruitment is the process of searching suitable employee for the given job	Promoting
what does recruitment process involve	<ul style="list-style-type: none"> • Identification of source • Access the validity • Invited application 	Seeking further information
what are the sources of recruitment (pointing to students)	Internal source External source.	
what is internal source of recruitment mean?	unable to answer	

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> • It means the source of labour supply which exist within the organisation <p>What are the sources of internal recruitment</p>	Transfer promotion	Knowledge Testing
<ul style="list-style-type: none"> • what are the merits of internal recruitment 	other employee get motivated	
<ul style="list-style-type: none"> • Is there any demerit of internal source? 	<ol style="list-style-type: none"> 1. More competition 2. Lack of fresh talent. 	
<ul style="list-style-type: none"> • what does external source mean. <p>It means recruitment from outside the organisation</p>	unable to answer	
<ul style="list-style-type: none"> • What is selection (pointing to students) 	It means services for which employees are screened, interviewed and selected for internal job	Knowledge Testing

MICRO TEACHING
SKILL OF STIMULUS VARIATION

MICRO PLAN No. 5

Name of Pupil Teacher :

Date : 28/10/17

Roll No. :

Class :

Subject :

Topic / Concept :

Session : Teach/Reteach

Supervisor :

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> The term management refers to a line of demarcation between various position available in an organisation (Note down in your note book) 	Students writing in their note book	Explaining link
<ul style="list-style-type: none"> Levels of management can be divided into 3 points <ol style="list-style-type: none"> Top level Middle level Lower level (use of black board) 	Students are copying from black board	
<ul style="list-style-type: none"> Now we will discuss in details all the level of management one by one 	Students are listening carefully.	Explaining link
<ul style="list-style-type: none"> Top level : It includes Board of director, CEO's etc. 		

Teacher's Activity / Behaviour	Student Behaviour	Component
<ul style="list-style-type: none"> • Now we will discuss about middle level management. It is placed between the top level and middle level management Eg- Manager • Middle management is further divided into 2 parts <ol style="list-style-type: none"> 1. upper middle management 2. lower middle management • Now let's pen down about lower level of management (narration) 	<p>Students are making notes</p> <p>Students listening carefully & understanding very well.</p>	<p>Explaining Link</p>
<ul style="list-style-type: none"> • Lower level of management includes all those people who are located at the bottom of the hierarchy • Eg- Supervisor Team head. 	<p>Students are writing in their note book</p>	<p>Explaining Link</p>

MEGA LESSONS

MEGA PLAN NO.

Name of Pupil Teacher : Shahjahan Reza Date : 30/10/17
 Roll No. : _____ Class : XIth
 Subject : _____ Period : 2nd
 Topic : _____ School : _____

General Objectives : To enable the students to analyse the financial statements to analyse the financial & to interpret the results for decision making.

To impart to the students the basic accounting knowledge of business trade and industry. To acquaint students with different types of accounting procedural.

Specific Objectives : Knowledge - Define the term journal and journal entry. Comprehension - Discuss the characteristic of journal. Explain the format of journal. Application - Prepare journal with given transaction. Skills - prepare journal with given transaction. Teaching learning material. Books, chalk, duster black board etc.

Previous Knowledge Assumed : It is assumed that students are aware about the concept of classification of accounts and rules of debit and credit.

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What are different types of accounting / Accounts

Assets accounts, Liabilities & expense Account Revenue & capital account etc.

What are the rules of debit and credit.

where there is increase in assets and expenses they are debited & decrease are credited.

Statement of Aim :

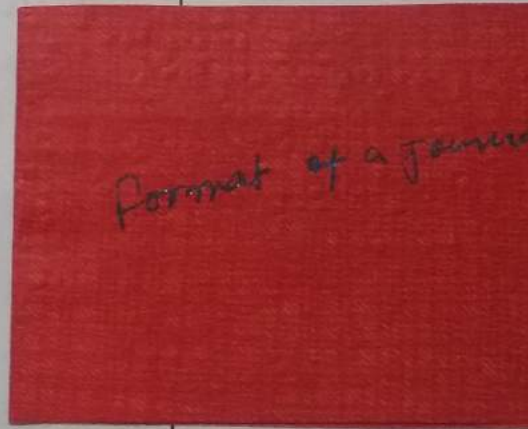
PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Meaning of Journal	Journal is a primary book of accounts in which transactions are first recorded in a chronological order i.e. as they are entered into. It is a day book in which trader records his daily transactions. The process of recording the transaction into Journal is called Journalising.
Characteristic of Journal	<ol style="list-style-type: none"> 1. Transactions are recorded in chronological order. 2. It is a book of original entry. 3. It shows complete detail of transaction in one entry. 4. Records both debit & credit. 5. Journalising means recording of a transaction in Journal.

STUDENT ACTIVITIES	CHALK BOARD WORK
Students listening carefully.	<p>Meaning of Journal entry</p>
Students listening & writing in their note book	<p>Characteristic of journal</p> <ol style="list-style-type: none"> (1) It is a book of original entry. (2) It shows complete detail of transaction in one entry.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
format of a journal	<p>format of a journal includes</p> <p>Date - Transaction date is written</p> <p>particulars - Aspects of transaction recorded</p> <p>ledger folio - The number of the ledger page is written.</p> <p>Debit Amount → The amount debited is written.</p> <p>Credit Amount → The amount credited is written.</p>
Preparation of journal	<ol style="list-style-type: none"> 1. Ascertain the account that are affected by the transaction 2. Ascertain the nature of account 3. Ascertain the amount 4. write the date and month of transaction 5. write the brief description of the transaction 6. Ascertain the amount to be debited or credited.

STUDENT ACTIVITIES	CHALK BOARD WORK
<p>Students listnengs and making notes.</p>	
<p>Students writing in their note book.</p>	

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Example of a journal entry.</p>	<p>1. opening of a business</p> <p>Cash A/c Dr. xxx To Capital A/c xxx (Being amount invested in business)</p> <p>2. Purchase of furniture for cash.</p> <p>furniture A/c Dr. xxx To cash A/c xxx (Being furniture purchased)</p>
	<p>3. Cash Sales</p> <p>Cash A/c Dr. xxx To Sales xxx (Being goods sold for cash)</p>

STUDENT ACTIVITIES	CHALK BOARD WORK
<p>Students making notes.</p>	<p>opening of a business</p> <p>Cash A/c Dr xxx To Capital A/c xx (Being amount invested in business)</p>

opening of a business

Cash A/c Dr xxx
 To Capital A/c xx
 (Being amount invested in business)

Evaluation:

Q What is journal

Q What are the characteristics of journal

Q What are the two aspects of a journal

Q Give the definition of a journal entry.

Home Assignment:

Journalise the transaction and give reasons for the account debited and credited.

(1) purchased furniture from Raj furniture for Rs 10,000 and paid in cash.

(2) Cash sent Rs 2000

(3) Started business with Cash. Rs 5000

Remarks:

Supervisor's Signature

MEGA PLAN NO.

Name of Pupil Teacher : Shahgahan Reza Date : 2/11/17
 Roll No. : _____ Class : XIth
 Subject : Accounts Period : 2nd
 Topic : Journal entry School : _____

General Objectives : To enable the students to analyse the financial statement and interpret the results for decision making.

To impart the students the basic accounting knowledge of business trade and industry

To acquaints the students with different types of A/c's.

Specific Objectives : Knowledge

Q Define the term ~~Tallying~~ Students will be able to totalling, Comprehension → Explain the consideration for determining cash and credit transaction. Discuss the meaning of simple and compound entry.

Application :- make the entry for journals Bad debt

Skills :- prepare the journal as per the format. Teaching material → Books, chalk, dust, etc.

Previous Knowledge Assumed : It is assumed that students are aware the concept of rules of debit and credit.

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
What is the meaning of journal	Students tried to give the definition
What are the different components of journal	Date, Particulars, ledger, folio, Debit amount & Credit amount
How will you pass the journal entry for the given transaction paid into	Bank A/c 7000 To Cash A/c 7000
Statement of Aim : Bank → Rs 7000	

A

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Meaning of totalling and carry forward	<p>The number of transaction in a business are voluminous and require a number of pages of journal. Amount of debit and credit column on each page are totalled and carried forward to the next page. In the particular column against the total the word Total C/F (Carried forward) is written. In the next page against the amount brought forward the word b/f (brought forward) is written.</p>

Example

When we transfer the amount of journal to different accounts we will write the opening entry for the new year as bal b/d and the amount left in the year will be written as c/d.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Consideration for determining Cash and Credit transaction</p>	<p>Consideration for determining Cash and credit transaction</p> <p>1. If transaction relates to sale or purchase of goods and name is given and not stated as cash transaction it is taken to be credited transaction Ex- Goods sold to merchant</p> <p>2. Transactions relates to sale or purchase and name of the seller is given along with cash. It is taken as cash transaction Ex- Goods sold to merchant for cash.</p> <p>3. Name the seller or purchaser is not given, it is considered as cash transaction Ex Goods sold for Rs 10000</p>

STUDENT ACTIVITIES	CHALK BOARD WORK
<p>Listening and asking questions.</p> <p>Writing in their note book</p>	<p>Consideration for cash It means transaction in lieu of cash.</p>

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of simple and compound entry</p>	<p>Simple entry is an entry in which only two accounts are affected i.e. one is debited and other is credited with equal amount. Ex- started business with cash Compound entry It is an entry in which two or more accounts are debited and one or more account is credited. Ex- Salary of Rs 15000 + wages of Rs 5000 are paid in cash</p>
<p>Journal entry for bad debt</p>	<p>Bad debt is an amount which is not realised, partially or fully; then amount not realised is termed as bad debts. Bad debt A/c Dr. To debtor A/c. (Being amount not recovered)</p>

STUDENT ACTIVITIES	CHALK BOARD WORK
<p>Students writing in their note book</p>	<p>Simple entry :- It is an entry in which only two accounts are affected i.e. one is debited and other is credited with equal amount.</p>
<p>Putting question in between of the class.</p>	

Evaluation:

What is Simple entry and Compound entry.

Simple journal entry is an entry in which only two accounts are affected i.e. one is debited and one is credit with equal amount.

Compound journal entry is an entry in which two or more than two accounts are debited and one or more account are credited.

Home Assignment:

Journalise the following transaction.

(1) Mohan declared insolvent, Received from his official receiver a dividend of 60 paise in a rupee on a bad debt of Rs 1000.

(2) Ram who has ₹ 200 has become insolvent He pays 50 paise in a rupee in a full settlement

(3) Received cash for a bad debt written off last year Rs 800.

Remarks:

Supervisor's Signature

MEGA PLAN NO.

Name of Pupil Teacher : Shobhan Beza Date : 7/11/17
Roll No. : _____ Class : XIIth
Subject : Commerce Period : 2nd
Topic : _____ School : _____

General Objectives: To acquaint the students with different types of accounting procedure.

To provide knowledge of accounting principles and their application in different business situation.

To impart knowledge of methods which are considered useful in maintaining records of companies.

Specific Objectives: Knowledge Define the term cash and trade Discount Comprehension Explain the rules of journal entry for drawing Application:- prepare the journal as per the ruling of goods given on charity.

Skills Prepare the journal as per the format Teaching learning material:- Books, chalk, duster black board

Previous Knowledge Assumed: It is assumed that students are aware about the concept of rule of debit & credit

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is simple journal entry.

Entry in which only two accounts are involved

What is compound journal entry.

Entry in which two or more accounts are involved.

What is the entry taken A part of debt is not recovered


Cash/Bank A/c
Bad debt A/c

Statement of Aim:

To debitor A/c.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of cash & trade discount</p>	<p>Trade discount - Trade discount is allowed when the goods are sold to the purchaser for rebate to the ultimate consumer or when the goods are purchased in large quantity.</p> <p>Cash Discount Cash discount is allowed when amount is received promptly or before its due date. It is usually allowed as a percent (say 2%) of the amount received.</p>
<p>Journal entry for Drawing</p>	<p>Goods taken for personal use Goods taken for personal use is also a drawing. The entry passed</p> <p style="margin-left: 40px;">Drawing A/c To purchase A/c (Being food taken for personal use)</p>

STUDENT ACTIVITIES	CHALK BOARD WORK
<p>Students are listening and writing.</p>	
<p>Students are putting questions</p>	

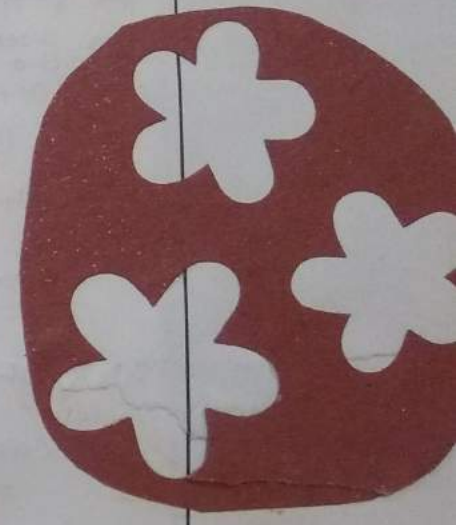
PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Journal entry for goods given as charity</p> <p>Q. what will be the journal entry for the goods given as charity for ₹ 10,000/-</p>	<p>Goods given as charity is not sale of goods since it is not for consideration. The amount of purchases is reduced with the cost of goods given as charity. The entry passed is</p> <p style="text-align: center;">Charity A/c Dr.</p> <p style="text-align: center;"> To purchases A/c</p> <p>(Being the goods given as charity hence credited to purchase A/c)</p> <p>Example - Goods costing ₹ 500 given as charity</p> <p><u>Ans</u> The journal entry for goods given as charity will be</p> <p style="text-align: center;">Charity A/c Dr. 10,000/-</p> <p style="text-align: center;"> To purchases A/c 10,000/-</p> <p>(Being goods given as charity)</p>

STUDENT ACTIVITIES

Students asking questions where they are not able to understand.

CHALK BOARD WORK



PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Banking transactions	<p>Bank account is central to any business through which most of the payments are received for an account Cash deposited in a bank.</p> <p>1. Bank A/c Dr. To Cash A/c</p> <p>(2) Cash withdrawn for personal use. Drawing A/c Dr. To Bank A/c</p> <p>(3) Cash withdrawal for office use Cash A/c Dr. To Bank A/c</p> <p>(4) Payment by cheque to a creditor Creditor's A/c Dr. To Bank A/c</p> <p>(5) Payment of expenses Expenses A/c Dr. To Bank A/c.</p>

STUDENT ACTIVITIES

Students listing carefully

CHALK BOARD WORK



Evaluation:

What is trade discount and cash discount?
Ans Trade discount is allowed when the goods are sold to the purchaser for resale to the ultimate consumer or when goods are purchased in large qty.

Cash discount -> Cash discount is allowed when amount is received (promptly or before its due date) It is usually allowed on percentage basis

Home Assignment:

Journalise the following transaction?

- Received ₹ 9000 from shyam in full settlement of his account for ₹ 10000
- paid ₹ 4800 in full settlement of his account for ₹ 5000
- paid ₹ 4500 to moham on his account against ₹ 5000 due to him.

Remarks:

Supervisor's Signature

MEGA PLAN NO.

Name of Pupil Teacher : _____ Date : 6/11/17
 Roll No. : _____ Class : XIth
 Subject : _____ Period : 2nd
 Topic : Journal entry for Banking School : _____

General Objectives: To impart knowledge of methods which are considered useful in maintaining records of companies and non trading organisations
 To enable the students to analyse the financial statement and interpret the results for decision.

Specific Objectives: Knowledge Recall the banking transaction
Application Explain the journal entry for the goods used to make an assets.
Skills Record the journal entry for purchase and sale of fixed assets. Draw the outline of journal entry
Teaching learning material -> books, charts, Black board etc. Teaching method -> discussion method & problem solving method.

Previous Knowledge Assumed: It is assumed that students are aware about route of journal

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
What is cash discount	Tried to give answer some students are correct while some are not.
What is trade discount	Some response
What is the entry for goods taken for personal use.	No response.
Statement of Aim :	

A

MEGA PLAN

PRESENTATION

TEACHING POINTS

Goods used for to make an asset

PUPIL TEACHER ACTIVITIES

When goods are used to make/construct an asset the value of an asset increases. Therefore asset account is debited.

Assets A/c Dr.

To purchases A/c
(Being goods used to make an asset)

Purchase and sale of fixed assets.

When fixed assets are purchased the assets account is debited. It is not debited to purchase account as fixed account is not for the purpose of sale.

Assets A/c Dr.

To Cash A/c
(Being the assets purchased for cash)

STUDENT ACTIVITIES

Students listening carefully

CHALK BOARD WORK

~~Students listening carefully.~~

Goods used for making an asset
Journal Entry
Assets A/c Dr.
To purchases A/c
(Being goods used to make an asset)

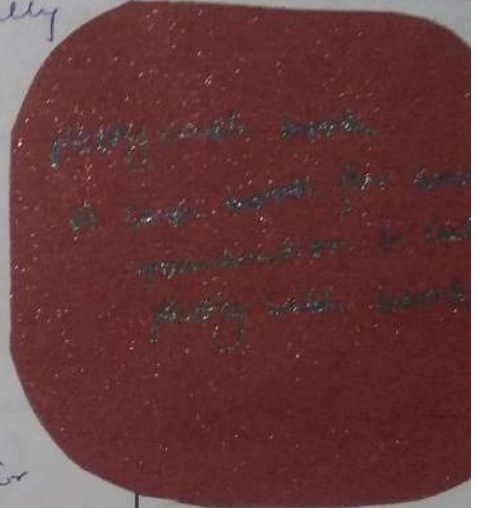
PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Petty Cash book</p>	<p>In every business, of whatever size, a large number of small payments such as travelling exp, postage, stationery, cartage etc have to be made. These payments are generally repetitive in nature. All the small expenses are recorded in the petty cash book and known as petty cash expenses.</p>
<p>Total Balance</p>	<p>Trail balance is a statement of debit and credit balances taken out from the ledger account including cash book. Preparation of trail balance is a third place in the accounting process. After posting the accounts in the ledger a statement is prepared to show separately the debit & credit balances so, that verification of accuracy of posting may be done.</p>

STUDENT ACTIVITIES

CHALK BOARD WORK

Students listening carefully



Students writing in their note book

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Methods of preparing 1. trail balance.</p>	<p>Balance Method under this method the balances of all the accounts are incorporated in the trial balance. In order to prepare a trial balance under this method, all the accounts showing debit balances in the ledger are put on the debit side of the trial balance and the account showing credit balance are put on its credit side.</p> <p>2. Total amount Method under this method trial balance is prepared with the total of each and every ledger accounts including cash book. The total amount of debit items and credit items in each ledger account are incorporated in the trial balance. It is prepared immediately after the completion of posting to the ledger.</p>

STUDENT ACTIVITIES

Students writing and asking for example so that they can understand in a better way.

Listening and putting up questions.

CHALK BOARD WORK

Methods of preparing trial balance

- (1) Balancing Method
- (2) Total amount method



Evaluation: What are cash and trade discount?

Cash and trade discount :- A discount given by the seller to the buyer as a deduction in the list price of the commodity is trade discount.

A deduction in the amount of invoice allowed by the seller to the buyer in return for immediate payments is cash discount.

Home Assignment:

What is a trial balance and what are the methods of preparing a trial balance explain with example.

Remarks:

Supervisor's Signature

MEGA PLAN NO.

Name of Pupil Teacher : Shahjahan Kosa Date : 7/11/17
Roll No. : _____ Class : XIIth
Subject : _____ Period : 2nd
Topic : Tools of financial mgmt. School : _____

General Objectives : The development of financial management and its various planning and control tools over the past three decades have well equipped the financial manager which helps him in assisting corporate executive in decision making

Specific Objectives : Knowledge :- pupil will learn how to use different tools of financial management in decision making. Application :- Application of various financial variables in determining the price and cost. Skills :- Methods and tools of financial management are needed for financing investment. Materials :- Reference books, chalk, duster, chart, graph etc.

Previous Knowledge Assumed : _____

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

Q What is leverage analysis

No response.

Q What are the types of leverage analysis

No response.

Statement of Aim : _____

PRESENTATION

PUPIL TEACHER ACTIVITIES

TEACHING POINTS

Leverage analysis

Leverage in general, refers to advantage gained for any purpose. It refers to relationship between two variable. In financial analysis it represents the influence of one variable over some other related financial variable. These variables may be cost, output, sales, revenue, EBIT, EPS etc.

Types of leverages

1. * Financial leverage

There are three types of leverages

Financial leverage is defined as the ability of a firm to use fixed financial charges to magnify the effects of changes in earnings before interest and taxes/operating profit on the firm's EPS.

$$\text{Financial leverage} = \frac{\text{EBIT}}{\text{EBIT} - \text{Int.}}$$

EBIT = Earnings before interest and taxes.

Int = Interest.

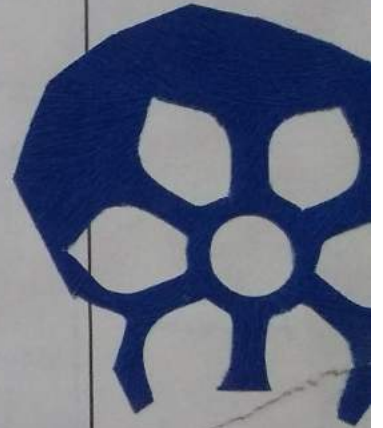
OR

STUDENT ACTIVITIES

CHALK BOARD WORK

Students listening carefully.

Students writing in their note book



PRESENTATION

TEACHING POINTS

financial leverage

Degree of financial leverage

2 * operating leverage

PUPIL TEACHER ACTIVITIES

$$\frac{EBIT}{EBT} = \frac{OP}{EBT \text{ or } PBT}$$

OP = operating profit
 EBT = earnings before tax
 PBT = profit before tax

Degree of financial leverage = $\frac{\% \text{ change in EPS}}{\% \text{ change in EBIT}}$

financial leverage affects profit after tax or EPS, but operating leverage affects a firm's operating profit. It measures the riskiness due to fixed cost resources in the organisation

operating leverage = $\frac{\% \text{ change in EBIT}}{\% \text{ change in sales}}$

or

Contribution = $\frac{\text{Contribution}}{EBIT}$
 Sales - variable cost

STUDENT ACTIVITIES

Students writing in note book

Students asking questions

leverage = $\frac{EBIT}{EBT}$

PRESENTATION

PUPIL TEACHER ACTIVITIES

TEACHING POINTS

3. * Combined leverage

Both financial and operating leverages are closely concerned with firm's capacity to meet its fixed cost. If we combine both these leverages, the result obtained will disclose the effect of change in sales or change in taxable profits.

Combined leverage

$$\text{Combined leverage} = \text{Financial leverage} \times \text{operating leverage.}$$

$$\text{or} \\ \frac{\text{operating profit}}{\text{profit before tax}} \times \frac{\text{Contribution}}{\text{operating profit}}$$

$$= \frac{\text{Contribution}}{\text{profit before tax}}$$

Degree of Combined leverage

Degree of operating leverage

x

Degree of financial leverage

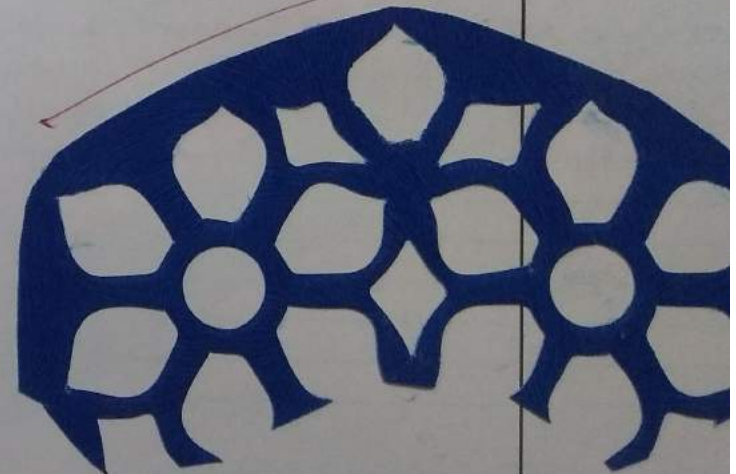
or

$$\frac{\text{Contribution}}{\text{EBT.}}$$

STUDENT ACTIVITIES

Students writing in their note book

CHALK BOARD



Evaluation: What are the significance of financial operating and combined leverages.

Degree of financial leverage measure the impact of changes in EBIT on EPS. Suppose degree of financial leverage of a firm is 4 times, it implies a 1% change in EBIT will lead to 4% changes EPS.


Degree of operating leverage measures the impact of change in sales on operating income. Degree of operating leverage is 1.67 times, it implies that 1% change in sales will lead to 1.67% change in EBIT.

Combined leverage measures the effect of changes in sales on EPS. If degree of combined leverage is 2 times, it implies that 10% increase in sales will lead to 20% increase in EPS.

Home Assignment:

Q. A company has sales of ₹ 2 lakh. The variable cost are 50% of the sales, while the fixed operating cost amount ₹ 50,000. The amount of interest on long term debt is ₹ 25,000. You are required to calculate the leverage and illustrate its impact if sales is increased by 5%.

Remarks:


Supervisor's Signature

Discussion Lesson

LESSON PLAN NO.

Name of Pupil Teacher : Shalgham Reza Date : 16/11/17
 Roll No. : _____ Class : XIth
 Subject : _____ Period : 2nd.
 Topic : Capital Budgeting School : _____

General Objectives : To find out the profitable capital expenditure.

To find out whether the replacement of any existing fixed assets gives more return than earlier.

To decide whether a specified project is to be selected or not.

Specific Objectives : Knowledge: Capital budgeting involves the investment of funds currently for getting benefits in the future. Application: The investments made on the projects is determining the financial condition of business organisation in future.

Skills:- Each projects involves huge amount of funds. Capital budgeting decisions are irreversible.

Materials: Text books, blackboard, chalk, dusters etc.

Previous Knowledge Assumed : _____

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is Capital Budgeting.

Budgeting done for a long period of time.

What are importance of Capital Budgeting.

Cost, time, irreversible. Complexity.

Statement of Aim : _____

DISCUSSION PLAN

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Capital budgeting	<p>financing and investment of funds are the two crucial financial function. The investment of funds also termed as capital budgeting. It requires a no. of decisions to be taken in a situation in which funds are invested and benefits are expected over a long period.</p> <p>Capital budgeting means planning for capital assets. The capital budgeting decision means a decision as to whether or not money should be invested in long term project such as setting up of a factory or installing a machinery or creating addition capacities to manufacture a part which at present may be purchased from outside.</p>
Need for capital budgeting	<ul style="list-style-type: none"> → Relatively high cost → Permanent commitment → Affects profitability and financial position → long run effect → National importance.

STUDENT ACTIVITIES	CHALK BOARD WORK
Students listening and writing	<p>What is capital budgeting?</p> <p>(1) Relatively high cost</p> <p>(2) Permanent commitment</p> <p>(3) long run effect</p>
Students listening carefully.	

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Techniques of capital budgeting</p>	<p>payback period payback period represents the time period required for complete recovery of the initial investment in the project. It is the period within which the total cash inflows from the project equal to the cost of project. The longer the payback, the better it is, since initial investment is recovered faster.</p> $\text{payback period} = \frac{\text{original investment}}{\text{Annual cost inflow}}$ <p>2. Average rate of Return (ARR) It means the average annual yield on the project.</p> $\text{ARR} = \frac{\text{Average profit after tax}}{\text{Net investment}}$ <p>3. Net present value method</p> $\text{NPV} = (\text{Discounted cash inflows}) - (\text{Discounted cash outflows})$

STUDENT ACTIVITIES

Students listening carefully

writing in their note book.

CHALK BOARD WORK

$$\text{payback} = \frac{\text{original investment}}{\text{Annual cost inflow}}$$

Evaluation: What are the advantages of Capital budgeting?

Ans. Cost \rightarrow Initial investment is substantial. Hence, Commitment of resources should be made properly.

Time \rightarrow The effect of decision is known only in the near future and not immediately.


Irreversibility \rightarrow Decisions are irreversible & commitment should be made on proper evaluation.

Complexity \rightarrow Decisions are based on forecasting of future assets and inflows.

Home Assignment:

Q. Project require a cash outlay of ₹ 30000 & yield annual cash inflows of ₹ 10000, 15000, 20000, 25000 & 30000 during the next 5 years. what is the payback period.

Remarks:


Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shabqahan Reza Date : 7/11/17
 Roll No. : _____ Class : XIIth
 Subject : _____ Period : 2nd
 Topic : Human Resource mgmt. School : _____

General Objectives : Manpower is the most important resource of an organisation, without employee organisation cannot exist. All the resources in an organisation are divided into two parts active and passive. Active means human being, while land, machines, money material are passive means for production.

Specific Objectives : Knowledge → HRM is a means to achieve efficiency and effectiveness. It serves other functional area so as to help them to attain efficiency in their operations and attainment of goals to attain efficiency.

Application. HRM performs so many functions for other dept. However, it must see that the facilitation should not cost more than the benefits. Skills :- Effective use of manpower so that organisational resources are used wisely. Materials :- Books, Black board, Markers etc.

Previous Knowledge Assumed : It is assumed that students have prior knowledge of human resource management.

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is human resource

Management of people.

What are roles of human resources.

No response.

What is training

Giving knowledge or imparting knowledge.

Statement of Aim :

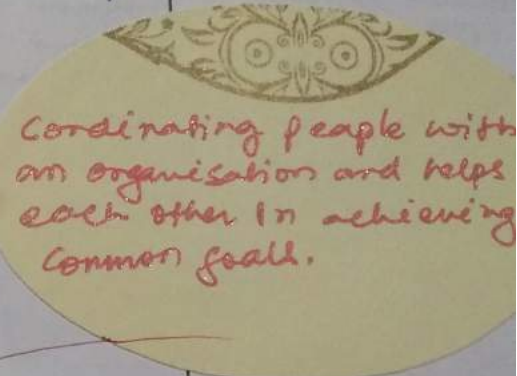
PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Human resource management	Human Resource is concerned with the human beings in organisation. It refers to a part of management which manage the people at work. HRM is a process which coordinates people with an organisation and helps each other in achieving each other goal.
Role of human resource management	The role of human resource management is to hire, train, and develop staff and maintain discipline or harmony in an organisation. They also provide effective training and their full potential. This reduces the need for external recruitment and makes maximum use of existing talents. This is a cost effective way for a business to manage its people.

STUDENT ACTIVITIES

Students listening carefully

CHALK BOARD WORK



Coordinating people with an organisation and helps each other in achieving common goal.

Students listening carefully.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Human Resource Planning	<p>Human resource planning is essentially the process of getting the right number of qualified people into the right job at a right time, so that an organisation can meet its objective. It is a system of matching the supply of people with the demand the organisation expects over a given time frame. In order to realise company objective, it is essential to have a human resource plan.</p>
Training	<p>After employee has been selected for various position in an organisation, training them for the specific tasks to which they have been assigned assumes great importance. Training is a of increasing the knowledge and skills of an employee for performing a particular job. It enables employee to do his present job more effectively & efficiently.</p>

STUDENT ACTIVITIES

Students writing in their note book

CHALK BOARD

Students listening carefully.

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shalghaban Reza Date : 21/11/17
 Roll No. : _____ Class : XIth
 Subject : _____ Period : 2nd
 Topic : Industrial Relation School : _____

General Objectives : To Safeguard the interest of Labour and management who are participating in the production is being securing the highest level of mutual understanding and goodwill among all section in the industry.

Specific Objectives : Knowledge - To avoid industrial conflict or strike and develop harmonious relations.

Application - To raise productivity to a higher level in an era of full employment by lessening the tendency to high turnover and frequency absenteeism.
Skills - To establish govt control of such plants and units which are running at a loss or in which productions had to be regulated in the public interest.
Material required - Text books, Black board, Chalk etc.

Previous Knowledge Assumed : It is assumed that students have some knowledge of industrial relation.

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is industrial relation.

No response

What are the factors of industrial relation

No response.

What are the participants of industrial relation.

No response.

Statement of Aim : _____

Evaluation :

What are the methods of training.
Methods of training can be classified into two broad categories

- (1) On the Job training
- Coaching
 - Mentoring
 - Rotation
 - Committee assignment
 - Apprenticeship training.
- (2) Off the Job training
- vestibule training
 - Role playing
 - Lecture method
 - Discussion approach
 - programmed instruction
 - virtual organization & E learning

Home Assignment :

Q. Discuss the various methods of training. ⁱⁿ detail

Remarks :

Supervisor's Signature

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of industrial relations.</p>	<p>The term industrial relations refers to relationship between management and labour or among employee and their organisations that characterise or grow out of employment. The subject therefore includes individual relations and joint consultation between employees and work people at their work place. Collective relation between employer and their organisation and trade union and part played by state in regulating these relations.</p>
<p>factors of industrial relations.</p>	<ol style="list-style-type: none">(1) Institutional factors(2) Economic factors.(3) Technological factor.(4) Social and cultural factors.(5) political factor(6) Government factors.

PRESENTATION

PUPIL TEACHER ACTIVITIES

TEACHING POINTS

Participants of industrial Relations

1. worker and their organisation
2. Employer and their organisation
3. Government.

Functions in industrial Relations.

(1) communication is to be established between workers and the management in order the traditional gap.

(2) To establish a support between manager and the employee

(3) To ensure creative contribution of trade union to industrial conflicts to safeguard to interest of workers on the one hand and the management on the other hand, to avoid unhealthy unethical atmosphere in an industry.

Evaluation: Q. What are the benefits of industrial relations.

Ans: Industrial Peace:- Both parties consult each other before initiating any action this leads to peaceful coexistence.

Industrial Democracy:- The process of joint consultation paved the way for industrial democracy. This motivates workers to give their best to the organisation and share the fruits of progress jointly with mgmt.

Productivity improved:- Cordial relation between labour and management ensure uninterrupted production and this leads to improved productivity.

Home Assignment:

Q. What are the various forms of industrial disputes.

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahjahan Isha Date : 10/11/17
Roll No. : _____ Class : XIIth
Subject : _____ Period : 2nd
Topic : Insurance School : _____

General Objectives: To provide pupil with an understanding of the nature of business activities at the environment within which they function.
To develop in pupil the competencies and attitudes in playing the various roles in the business world.

Specific Objectives: Knowledge Recall the type of insurance.
Comprehension Explain the meaning of life insurance.
Application Illustrate the elements of life insurance.
Central Skills Recognise the importance of insurance.
Method of teaching - Reference book, playcards.
Learning material - Blackboard, chalk, duster etc.

Previous Knowledge Assumed: It is assumed that students are aware about the concept of insurance.

Set Induction/P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is insurance

It is a device by which the loss likely to occur by an uncertain event is spread to no. of persons.

How will you claim the damage of your vehicle and life.

with the help of Insurance.

Statement of Aim:

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Meaning of Insurance	Since life itself is uncertain all individual try to assure themselves of a certain sum of money in the future to take care of unforeseen events or happenings. Individual in the course of their life are always exposed to some kind of risks. Example - Death, Retirements
Types of Insurance	There are various types of insurance such as. (1) Life insurance (2) General insurance (3) fire insurance (4) Marine insurance (5) motor vehicle. (6) Burglary insurance (7) Cattle insurance.

STUDENT ACTIVITIES

CHALK

Students listening carefully.

~~Students writing in their note book~~

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Elements of Life Insurance.	<p>(1) Life insurance contract must have all the elements of valid contracts.</p> <p>(2) Contract of life insurance is a contract of utmost good faith.</p> <p>(3) Insured must have insurable interest in the life insurance.</p> <p>(4) Life insurance contract is not a contract of indemnity.</p> <p>Life insurance is a contract in which the insurer in consideration of a certain premium agreed to pay the assured the assured some of money on the happening of event contingent on human life.</p>

Evaluation: Q What are the type of insurance.

Ans.

- 1) Life insurance
- 2) General insurance
- 3) fire insurance
- 4) cattle insurance
- 5) Marine insurance
- 6) Motor insurance

Home Assignment: Q what is life insurance and what are the elements of life insurance?

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahpahan Reza Date : 10/11/17
 Roll No. : _____ Class : 7th
 Subject : _____ Period : 2nd
 Topic : Type of life insurance policy School : _____

General Objectives: To fulfill the students attitudinal and appetudinal requirement.
 To enable the students to become successful consumer.
 To enable the students to pursue professional career and familiarize themselves with type of insurance.

Specific Objectives: Recall - Recall the knowledge of life insurance policy
Comprehension - Discuss the meaning of fire insurance
Application - Illustrate the elements of fire insurance
Skills - Recognize the importance of life insurance.
 Teaching method - Discussion method
 Teaching learning material - Reference books, charts, playcard etc.

Previous Knowledge Assumed: It is assumed that students are aware about the concept of types of insurance.

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
What are the type of insurance	Life insurance General insurance.
If a person wants protection for his life. then which type of insurance should he choose?	Life insurance policy.
Can a person insure his whole life.	yes

Statement of Aim:

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Type of life insurance policy</p>	<p>(1) whole life policy Ex- Death of a person, premium for fixed period.</p> <p>(2) Endowment life assurance Ex- Attainment of a particular age or death.</p> <p>(3) joint life policy. Ex- Death of any one person (Husband and wife)</p> <p>(4) Annuity policy Ex- Regular income at a certain age.</p> <p>(5) Children's endowment policy Ex Expenses of children's Education or marriage.</p>
<p>Meaning of annuity</p>	<p>fixed amount of money paid each year.</p>

STUDENT ACTIVITIES

Students writing in their note book

Students listening carefully.

CHALK BOARD WORK

PRESENTATION

TEACHING POINTS

Meaning of fire insurance.

Elements of fire insurance.

PUPIL TEACHER ACTIVITIES

Fire insurance is a contract whereby the insurer in consideration of the premium paid, undertakes to make good any loss or damage caused by fire during a specified period upto the amount specified in the policy.

Elements of fire insurance.

- (1) Insurable interest
Person has insurable interest in the property he owns.
- (2) Fire insurance is a contract of utmost good faith.
Ex- Disclosing all the information.
- (3) Contract of fire insurance is a contract of indemnity.
- (4) The insurer is liable to compensate only when fire is the proximate cause of damage or loss.

Evaluation: What are types of life insurance policy.

- (1) whole life policy
- (2) Endowment policy
- (3) joint life policy
- (4) Annuity policy
- (5) Children endowment policy.

Life insurance is a contract whereby the insured in consideration of the premium paid undertakes to make good any loss or damage caused by fire during a specified period upto the amount specified in the policy.

Home Assignment:

- Q. Explain the types of life insurance policy
- Q. what is fire insurance. Discuss the various elements of fire insurance

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shalqaban Keza Date : 13/11/17
Roll No. : _____ Class : Xth
Subject : Commerce Period : 2nd
Topic : Communication Services School : _____

General Objectives: To enable the students to become successful consumers. To fulfil the attitudinal and aptitudinal requirements of the student. To enable the student to understand and appreciate the roles to many facilities who provide specialized services & keep the business going & flourishing.

Specific Objectives: Knowledge:- Define the term Communication Services.
Comprehension:- Explain the monopoly of postal services. Application - Illustrate the facilities provided by postal department.
Skills:- Recognize the importance of communication services. Teaching learning material. Ref. Book Teaching method Discussion.

Previous Knowledge Assumed: It is assumed that students are aware about the concept of various business services.

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
What are services?	Services are essentially intangible in nature.
Give some example of business services	Banking, insurance.

Statement of Aim:

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of Communication</p>	<p>Communication services are helpful to the business for establishment of links with outside world. viz. Suppliers, Customers, competitors etc. Business does not exist in isolation it has to communicate with others.</p> <p>Ex- Customers, Suppliers, Competitors etc. for admission of ideas & information. For fast movement of communication it is essential to have advanced technology for quick exchange of information.</p>
<p>Meaning of postal services.</p>	<p>Indian post and telegraph department provides various postal services across India for providing these services the whole country has been divided into 22 postal circles.</p>

STUDENT ACTIVITIES

Students listening carefully.

CHALK BOARD WORK

Indian post & telegraph provide various postal services across India. There are 22 postal circles across India.

Students listening attentively.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
facilities provided by postal services.	<p>various facilities provided by postal services are</p> <ol style="list-style-type: none">(1) financial facilities(2) mail facilities <p>other allied facilities are</p> <ol style="list-style-type: none">(1) Greeting post(2) media post(3) Direct post(4) International post(5) pass post facility(6) speed post(7) E-Bills post. <p>Ex- Collect bills payment across counters for BSNL & Bhandi aistel.</p>

Evaluation:

What are Communication Services?

Ans

Communication services are helpful for business for establishing link with the outside world. The main services which help business can be classified into postal and telecom

Postal services: various facilities provided by postal department are broadly categorised into financial facilities, mail facilities.

Home Assignment:

Q. What are communication services.

Q. What are postal services? Discuss the various facilities provided by postal services.

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shalghaban Reza Date : 14/11/17
 Roll No. : _____ Class : XIIth
 Subject : _____ Period : 2nd
 Topic : Ratio analysis School : _____

General Objectives: Ratio analysis serves the purpose of various users who are interested in financial statement. Financial ratio are true test of the profitability, efficiency and financial soundness of the firm. These ratios have other numerous objective.

Specific Objectives: Knowledge:- pupil can analyze the earning capacity of the business. This can be measured by gross profit, Net profit expenses and other ratios. Application Ratio analysis is of much help in financial forecasting and planning.
Skills:- Profit and loss account show the amount of net profit and balance sheet shows the amount of various assets, liabilities & Capital.

Previous Knowledge Assumed: It is assumed that students have some knowledge of ratio analysis.

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is ratio analysis

powerful tool of the financial analysis.

What are the objective of ratio analysis.

useful for forecasting.

What are the Limitations of ratio analysis

window dressing.

Statement of Aim:

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of ratio Analysis</p>	<p>A ratio can be defined as the indicated quotient of two or more things. Ratio is thus, the numerical or an arithmetical relationship between two figures. A ratio can be used as a yardstick for evaluating the financial position and performance of a concern because the absolute accounting data cannot provide meaningful understanding and interpretation. Accounting ratio shows inter relationship which exist among various accounting data.</p>
<p>Objective of ratio Analysis</p>	<ol style="list-style-type: none"> (1) useful in simplifying accounting figure (2) useful in analysis of financial statement (3) useful in forecasting (4) useful in locating the weak point. (5) useful in inter-firm & intra-firm comparison.

STUDENT ACTIVITIES

Students listening carefully.

Students listening carefully

CHALK BOARD WORK

Objective of ratio
analysis

- (1) Simplifying account figure
- (2) useful in analysis financial statement
- (3) Helps in forecasting
- (4) Helps in locating weak points.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Limitations of ratio analysis</p>	<p>(1) false results. (2) Lack of standard ratio (3) window dressing (4) Personal bias.</p>
<p>Classification of ratio</p>	<p>(1) liquidity ratio Short term solvency ratio</p> <p>Current ratio = $\frac{\text{Current assets}}{\text{Current liabilities}}$</p> <p>operating ratio = $\frac{\text{operating cost}}{\text{net sales}} \times 100$</p> <p>operating profit ratio = $\frac{\text{operating profit}}{\text{Net sales}} \times 100$</p> <p>Net profit ratio = $\frac{\text{Net profit}}{\text{Net sales}} \times 100$</p> <p>Price earning ratio = $\frac{\text{Market Price per equity share}}{\text{Earning per share}}$</p> <p>Dividend yield ratio = $\frac{\text{Dividend per share}}{\text{Market price per share}} \times 100$</p>

Evaluation: What are the various ways of expressing ratios.

Ans: A pure ratio say ratio of current assets to current liabilities is 2:1

A rate say current assets are two times of current liabilities.

A percentage say current assets are 200% of current liabilities.

Home Assignment: Q What are the types of profitability ratio.

Q what are working capital turnover ratio.

Remarks:

Supervisor's Signature

REAL PLAN

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahjahan Reza Date : 15/11/17
Roll No. : _____ Class : 7th
Subject : _____ Period : 2nd
Topic : Partnership School : _____

General Objectives: Pupil can understand what partnership means. Pupil can get to know how a sole trader is different from partnership. Pupil can learn the essentials of partnership. Partnership questions according to the Partnership Act 1932.

Specific Objectives: Knowledge. A firm has no separate entity apart from partners constituting it.

Application: Every partner of a firm is a joint owner of the firm and is entitled to an equal share in the property. Skills: Partners entering into partnership with another person are individually called partners and collectively a firm. Material Required: - Books, note book, chalk, duster etc.

Previous Knowledge Assumed: _____

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is partnership deed.

Some response

What are the kind of partners.

No response.

What the right of a partner.

No response.

Statement of Aim: _____

REAL PLAN

PRESENTATION

TEACHING POINTS

Partnership Deed :-

Kind of partners -

PUPIL TEACHER ACTIVITIES

The partnership deed is a document containing the agreement among partners in writing. It is stamped according to the provision of the Stamp Act.

It contains following particulars.

- (1) Description of the partner
- (2) Capital of the partner.
- (3) Interest on Capital
- (4) nature of loan/business
- (5) Salary of partners.

Active partner.

A partner who takes active part in the management

~~Sleeping or dormant partner~~
who does not take any active part in the management.

Nominal partner

A partner who lends in name to the firm

Partner in profit

A partner who shares in the profit only without being liable of the losses.

PRESENTATION

TEACHING POINTS

PUPIL TEACHER ACTIVITIES

Rights of partners.

- (1) To participate in management
- (2) To inspect books of account
- (3) To share profit and loss
- (4) To receive interest on loan advances.
- (5) To concern about affairs of firm.

Duties of partners.

- (1) To carry on the business with greatest common advantage.
- (2) To hold and use the property of the business only for official use.
- (3) To develop time and attention of the business of the partnership.
- (4) To act within authority
- (5) To identify the loss caused by his wilful neglect or any breach of agreements.

Evaluation:

What are the powers of partners.

Ans: (1) Buying and selling of goods.

(2) Engaging servants to perform the business of the firm.

(3) Receiving payment of the debt due to the firm and issuing receipts for the same.

(4) Drawing cheques and endorsing bills of exchange and promissory notes in the name of the firm.

Home Assignment:

Discuss the features of partnership in detail.

What are minor partners.

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahjahan Reza. Date : 16/11/17

Roll No. : _____ Class : VIII

Subject : _____ Period : 2nd

Topic : Company accounts. School : _____

General Objectives : Pupil will know how the profitability of a company is measured. Pupil will be able to understand the importance of customer service. Pupil will know the importance of employee retention. Pupil will know the core values.

Specific Objectives : Knowledge :- Company is an artificial person created by law with a perpetual succession and a common seal. Application It has enabled the business to carry on its wealth creation activities through optimum utilisation of resources. Skill Preparation of trial account for the company. Material required -> Text book, board chalk, marker etc.

Previous Knowledge Assumed : It is assumed the student have some previous knowledge of company and its functions.

Set Induction / P.K. Testing :

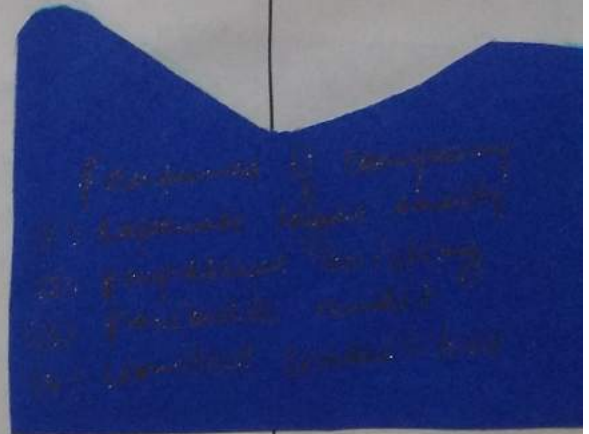
(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
What is the meaning of company	Artificial person
What is share	No response
What are types of shares	No response.
Statement of Aim :	

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Meaning of company.	The company can be defined as an organisation consisting of individual called shareholders by virtue of holding the shares of a company who are authorised by law to elect a board of directors and through it, to act as a separate legal entity as regards its activities.
Features of company	<p>Following are the features of company.</p> <ol style="list-style-type: none"> (1) Separate legal entity (2) perpetual existence (3) periodic audit (4) maintenance of books. (5) limited liability.
Shares	The capital of a company is divided into a number of equal units. Each unit is called a share. The word share implies a unit of share capital having property rights.

STUDENT ACTIVITIES

Students listening carefully.



Students listening carefully.

CHALK BOARD WORK

PRESENTATION

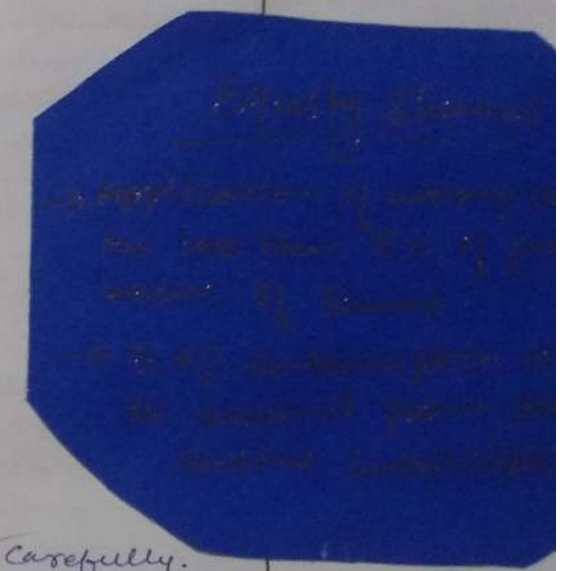
TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>kind of shares</p>	<p>under the company act 1956 shares can be of two classes only</p> <p>(1) Preference (2) Equity shares.</p> <p>(1) Preference Shares</p> <p>(a) ^{as} Regard dividends they carry a preferential right to fixed amount of dividend.</p> <p>(b) As regard capital they carry a preferential right over other Shareholders to be paid first in case of winding up of the company.</p> <p><u>Equity Shares</u></p> <ol style="list-style-type: none"> 1. Application money cannot be less than 5% of face value of Shares. 2. As per SEBI minimum 90% subscription must be received by received by the company out of entire issue. 3. Shares issued are made fully paid-up within 12 months of the date of allotment if the size of issue is upto 500 crores.



STUDENT ACTIVITIES

Students Listening Carefully.

CHALK BOARD WORK



Students Listening Carefully.



Evaluation: What is Right Issue?

Ans: Right issue of shares means an issue of shares in which existing shareholders have an option to subscribe for the new shares at a specified price (much below the market price). Section 21 of the Companies Act provides that a public company is under legal obligation to offer its new shares to the existing shareholders. However, shareholders have a right to accept or reject the offer. Right issue of shares is beneficial to the company as well as to the existing shareholders.

Home Assignment: Q. What is forfeiture of shares?
Q. What are calls in advance?

Remarks:

Supervisor's Signature

REAL PLAN

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahjahan Reza Date : 17/11/17
Roll No. : _____ Class : XIth
Subject : _____ Period : 2nd
Topic : Motivation School : _____

General Objectives: Pupil will learn how motivation works. Pupil will get to know how motivation increases the performance. Pupil get to know how to motivate a person. How motivation helps in increasing the performance of overall organisation.

Specific Objectives: Knowledge:- Motivation means stimulating industry the employees to perform to their best capacity. Application Motivation is a tool that helps in increasing the productivity of the organisation. Skills:- factor required to increase the productivity of the organisation.
Material - Text book, charts, graph, chalk dust.

Previous Knowledge Assumed: It is assumed that students have some knowledge of motivation.

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is motivation?

To induce a person.

What is Maslow need hierarchy Theory?

No response

What are motivation factors?

Money

Statement of Aim:

REAL PLAN

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of motivation</p> <p>Maslow's need hierarchy theory of motivation</p>	<p>Motivation is a combination of forces inspiring a person at work to intensify his willingness to use his maximum capabilities for the achievement of pre determined objectives. It involves arousing needs and desire in people to initiate and direct their behaviour in purposive manner.</p> <p>Maslow classified human needs into five categories in order to priority</p> <p>(1) Physiological need :- These need concern the human body and are necessary to preserve human life eg- food, cloth etc.</p> <p>(2) Safety or Security needs :- These needs are important for most of the people. Such needs include physical economic and social safety. physical safety include protection against fire accident, diseases, crime etc.</p>

STUDENT ACTIVITIES

CHALK BOARD WORK

Students listening carefully

Students listening carefully.



PRESENTATION

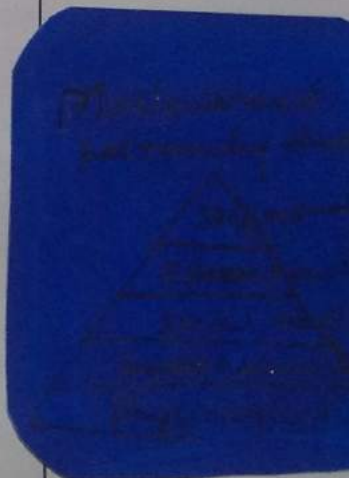
TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>MASLOW'S need theory</p>	<p>(2) Social needs :- Man is a social being. He wants conversation, socialability, exchange of feelings, companionship, recognition etc. Social needs include the desire for love, affection, belonging or association with family & for friendship.</p> <p>(4) Esteem need :- These needs are also called ego need. These need embrace such things as self confidence, independence, achievement, competence, knowledge etc.</p> <p>(5) Self actualisation need These needs are the needs of the highest order. They are generally found in person whose first four needs have already been fulfilled.</p>

STUDENT ACTIVITIES

Students listening carefully.

~~Students listening carefully.~~

CHALK BOARD WORK



Evaluation: What are the motivational factors.

Ans Motivation factors are incentives
(1) Internal incentive (2) External incentive

Internal incentive are External incentives-

(1) Job Satisfaction	(i) Pay and allowances
(2) Group environment	(ii) Productivity linked wages
(3) National pride.	(iii) Bonus
	(iv) Profit sharing
	(v) Retirement benefits.

Home Assignment: What is leadership. and what are the characteristics of leadership.

Remarks:

Supervisor's Signature

REAL PLAN

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahjahan Reza Date : 18/11/17
Roll No. : _____ Class : XIIth
Subject : _____ Period : 2nd
Topic : Cash flow statement School : _____

General Objectives : pupil will get to know the meaning of cash flow statements. Pupil will know the importance of inflow of cash and outflow of cash. pupil will get to know the understanding of liquidity and solvency.

Specific Objectives : Knowledge:- Cash flow statement highlights the factors that brings in changes in cash position of an enterprise.

Application Cash flow statement helps to know whether the company is able to meet his liabilities or not. Skills → Cash flow statement explains the reason for lower and higher cash balances.

Material required → Text book, Black board, chalk, duster, charts, Graphs, notebook etc.

Previous Knowledge Assumed : It is assumed that students have some previous knowledge of cash flow statement.

Set Induction / P.K. Testing :

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
<u>Meaning of cash flow statement</u>	<u>Inflow and outflow of cash</u>
<u>Limitation of cash flow statement</u>	<u>No response</u>
<u>Difference between cash flow and fund flow statement</u>	<u>No response.</u>
Statement of Aim :	

REAL PLAN

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of cash flow statement</p>	<p>A cash flow statement can be defined as a statement which summarise sources of cash inflows and use of cash outflows of a firm during a particular period of time say a month or a year. Such a statement can be prepared from the data made available from a comparative balance sheet, Profit and loss account and additional information.</p>
<p>Features of cash flow statement</p>	<p>(1) Cash flow statement highlight the factors that bring in changes in cash position of an enterprise.</p> <p>(2) Cash flow statement are prepared under three head.</p> <p>(1) Cash flow from operating activities</p> <p>(2) Cash flow from investing activities</p> <p>(3) Cash flow from financing activities.</p>

STUDENT ACTIVITIES

Students listening carefully

Students listening carefully.

CHALK BOARD WORK

Cash flow statement are prepared under three head.

- (1) operating
- (2) Investing
- (3) financing.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Limitation of cash flow statement</p>	<ol style="list-style-type: none"> (1) Non cash transaction are ignored (2) Historical in nature. (3) Not a substitute for income statement (4) Fundamental accounting concept ignored.
<p>Difference between cash flow and fund flow statement</p>	<p>Fund flow statement are based on working capital whereas cash flow statement are based on cash.</p> <p>Fund flow statement is more useful and relevant in long term financial strategy whereas cash flow is useful in short term.</p> <p>In a fund flow statement operating net profit are shown separately as source of fund whereas in cash flow statement shows cash included in cash flow from operating activities.</p>

STUDENT ACTIVITIES

CHALK BOARD

Students listening carefully.

Students writing in their note book.

Limitation of cash flow statement

- (1) Non-cash transaction are ignored
- (2) Historical in nature
- (3) Not a substitute for income statement.

Evaluation: What are the cash flow from three activities?

Ans operating activities → principal revenue producing activities on an enterprise.

Investing activities → Acquisition or long term disposal of assets and other investments.

Financing activities → which change the size and composition of owners capital and borrowing of the enterprise.

Home Assignment: 1. What are the uses of cash flow statements.

2. Discuss the limitations of cash flow statement

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shalqaban Reza Date : 20/11/17
Roll No. : _____ Class : XIth.
Subject : _____ Period : 2nd
Topic : Central Tendency School : _____

General Objectives: pupil will get to know the interpretation of data. pupil will know to analyse the data. pupil will understand the difference between primary and secondary data. pupil will learn about mean, median, mode and various techniques of interpreting data.

Specific Objectives: Knowledge: Statistical analysis is to get one single value that describes the characteristic of the entire data. This value is called central value or average. Application → Application of different types of Averages. Skills: calculation of arithmetical mean, Geometric mean, Harmonic mean. Material required → Black board, Chart Graph text book etc. Specific material → Playcard, Graphs etc.

Previous Knowledge Assumed: _____

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)

(STUDENT ACTIVITY)

What is median?

Median mid value of a data.

What is mode?

Average.

What is dispersion?

No response.

What is range?

No response.

Statement of Aim: _____

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Median	<p>If a series of value is arranged either in ascending or in descending order of magnitude. Then the middle term or the mean of two middle term according as the number of value is odd or even is called median</p>
Mode	<p>Mode is defined as the value of the variable which occur most frequently in the data set.</p> <p>When the data is grouped in a frequency distribution the manager must assume that the mode is located in the class with highest frequency.</p> $\text{Mode} = L + \left(\frac{d_1}{d_1 + d_2} \right) W$ <p>L = Lower limit of the modal class</p> <p>d_1 = frequency of the modal class - frequency of the class just below it</p> <p>d_2 = frequency of the modal class - frequency of the class just above it</p> <p>W = width of the modal class</p>

STUDENT ACTIVITIES

Students listening carefully.

Students writing in their note book.

CHALK BOARD WORK

$$\text{Mode} = L + \left(\frac{d_1}{d_1 + d_2} \right) W$$

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Dispersion	<p>A measure of dispersion may be defined as statistic signifying the extent of the scatteredness of item around a measure of central tendency.</p> <p>Following are the different measures of dispersion.</p> <ol style="list-style-type: none"> (1) Range (2) Quartile Deviation (3) Mean Deviation (4) Standard deviation.
Range	<p>The range is the simplest value of dispersion. It is the difference between the highest value and the smallest value of the item of distribution.</p> <p>Range = $L - S$</p> <p>L = largest value S = smallest value.</p>

STUDENT ACTIVITIES

Students listening carefully.

CHALK BOARD W

Range = $L - S$
 L = largest value
 S = smallest value

~~Students writing in their note book.~~

Evaluation: What is Co-efficient of range?

Ans. Co-efficient of range = $\frac{\text{Largest value} - \text{Smallest value}}{\text{Largest value} + \text{Smallest value}}$

$$= \frac{L - S}{L + S}$$

Home Assignment: Find the quartile deviation and its co-efficient from the following data?

Size Frequency:

1	3
2	2
3	5
4	7
5	4
6	5
7	8
8	10
9	2
10	1

Remarks:

Supervisor's Signature

REAL TEACHING PLAN NO.

Name of Pupil Teacher : Shahpahan Reza Date : 24/03/17
 Roll No. : _____ Class : XIIth
 Subject : _____ Period : 2nd
 Topic : Correlation School : _____

General Objectives: Students will learn the meaning of Correlation. Students will learn the importance of Correlation. Students will know what are the methods of studying Correlation. It will help in decision making in the subject of Statistic.

Specific Objectives: Knowledge:- It aids in decision making. It also helps in understand economic behaviour. Application It helps in research work. It establish the relation between two variables. Skills:- It is used as a statistical tool that help to measure and analyse the degree or extent to which two or more variable fluctuate with reference to one another. Materials:- Text book, Charts, Graphs etc.

Previous Knowledge Assumed: It is assumed that students have some previous knowledge of Correlation.

Set Induction / P.K. Testing:

(PUPIL TEACHER ACTIVITY)	(STUDENT ACTIVITY)
<u>What is the meaning of Correlation</u>	<u>It is a statistical tool to measure something</u>
<u>What are the types of Correlation</u>	<u>No response</u>
<u>What is Scatter diagram method of Correlation</u>	<u>No response.</u>

Statement of Aim:

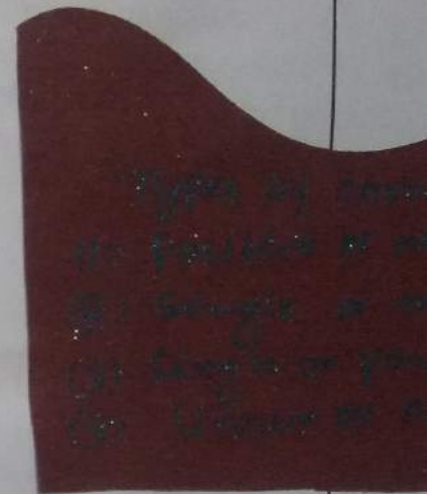
PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
<p>Meaning of Correlation</p>	<p>Correlation analysis can be referred as the statistical tool used to describe the degree to which one variable is related to another.</p> <p>Example. When demand of a certain product or commodity increases, then its price goes up and when its demand decreases then its price come down. In this case both the phenomena have the cause and effect relationship & thus can be correlated.</p>
<p>Types of Correlation</p>	<p>Types of Correlation are</p> <ol style="list-style-type: none"> (1) positive or negative (2) single or multiple (3) partial or total (4) linear or non linear.
<p>Coefficient of Correlation</p>	<p>It is a measure to describe how well one variable is explained by another.</p> <p>+1 and -1 is the limit of correlation.</p>

STUDENT ACTIVITIES

CHAI

Students listening carefully.



Students are writing in their note book.

PRESENTATION

TEACHING POINTS	PUPIL TEACHER ACTIVITIES
Scatter diagram	In this method the given data is plotted on a graph paper in the form of dots. i.e. for each pair of variable. The pictorial so obtained is called as Scatter diagram.
Merits of scatter diagram.	<ol style="list-style-type: none"> (1) It is easy to plot even by a beginner. (2) It is easy and simple to understand. (3) Abnormal values can be easily detected. (4) values of extrem term do not effect when correlation is calculated by this method.
Demerits of scatter diagram	<ol style="list-style-type: none"> 1) Degree of correlation cannot be predicted 2) No mathematic or algebraic treatment is possible 2) This method is useless when no. of term is very large.

STUDENT ACTIVITIES

CHALK BOARD

Students listening Carefully.

Merits of scatter diagram

- (1) It is easy to plot even by a beginner.
- (2) It is easy and simple to understand.
- (3) Abnormal value easily detected.

Students listening Carefully.

Evaluation: What is Co-efficient of Correlation.


Ans: The Co-efficient of correlation is a measure to describe how well one variable is explained by another. It measure the degree of relationship between two casually related variable. The Coefficient of Correlation is Symbolically denoted by r . $+1$ and -1 are the limits of coefficient of correlation.

Home Assignment: ~~Draw~~ a ~~statistical dig~~

Q. Draw a scatter diagram with the help of scatter diagram.

Q. Discuss type of correlation in detail.

Remarks:


Supervisor's Signature

Observation Lessons School Report