

NAME



JYOTI

CLASS



B.Ed.

ROLL No.

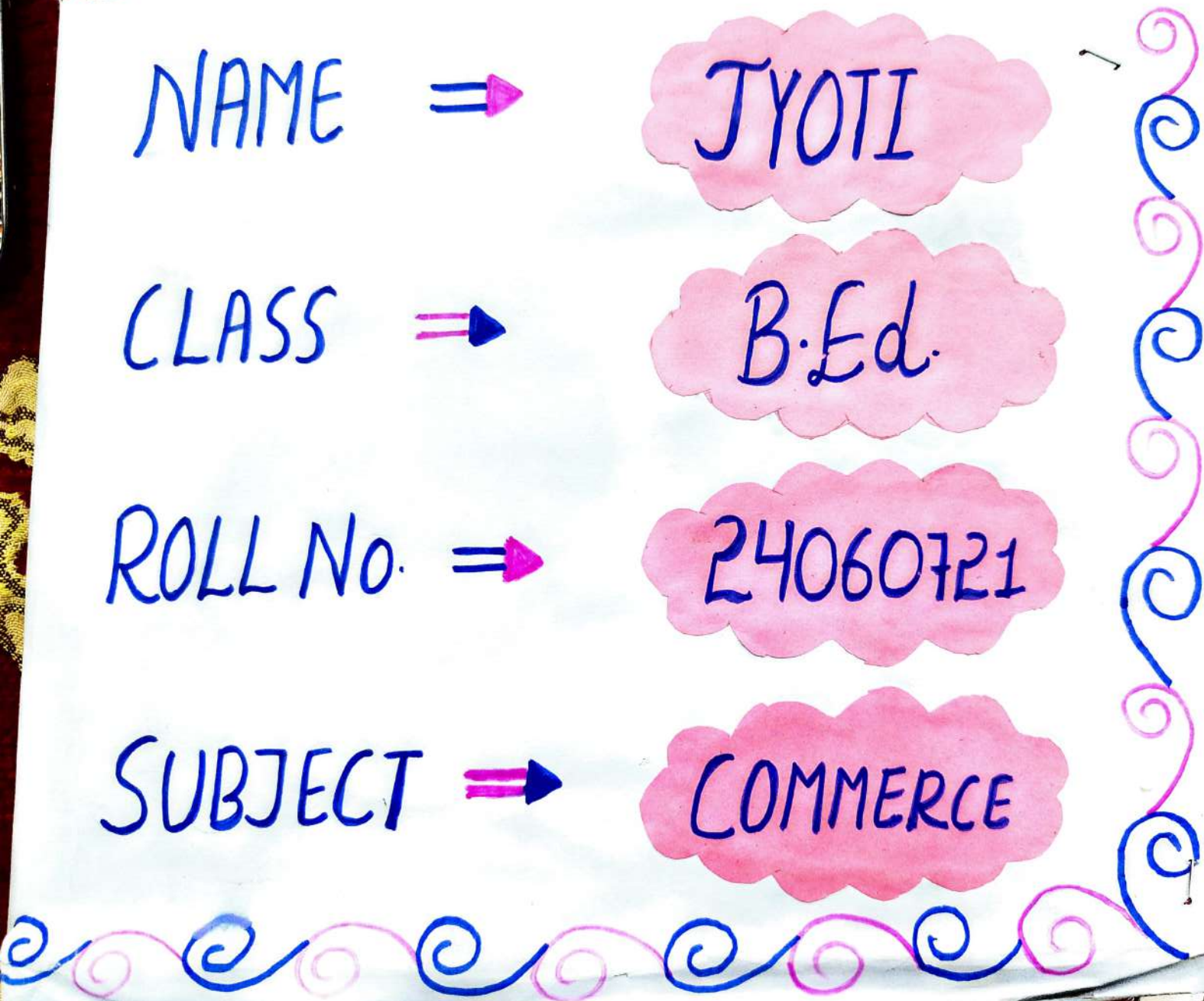


24060721

SUBJECT



COMMERCE



SCHOOL INTERNSHIP PROGRAMME FILE

LESSON PLAN NOTE-BOOK

Name	Jyoti
College Roll No.	24102
University Roll No.	24060721

CLASS : B.Ed.

SE **SUNANDA ENTERPRISES**
(Distributor)
M. 8899000065

SCHOOL INTERNSHIP PROGRAMME FILE

Name Jyoti S/o D/o Surendar Singh

College Roll No 24102 University Roll No 24060491 Teaching of Commerce

Certificate

Certified that Mr./Mrs./Miss Jyoti S/o D/o Surendar Singh

has delivered 5 Micro Lessons 1-11 Macro Lessons 1-14 Diary Form Lessons

ICT Based Lessons 1-24 Unit Test Based lessons 1-12

Teaching Model Based Lessons 1-15 Discussion Lesson 1-5

in School.

School Supervisor

College Supervisor


Principal
Lala Jagat Narayan Education College
Jalandhar (W) Pal


School Supervisor
Jalandhar (W)

Course Code : EPC-3-1
SEMESTER III
SCHOOL INTERNSHIP PROGRAMME

Assessment by concerned School : 40 Marks
Pedagogical Subject : 100 in each subject
External-100+Internal = 30+30

Total Marks : 300
Duration : 16 Week

16 Weeks internship shall be carried out in the three phases as described below:

Phase-1 : Pre-Practice

Duration: 2 week (In parent institute)

1. Student teachers will learn to write micro, macro diary, ICT, test based and teaching model based lesson plans.
2. Every students teacher should go through simulated teaching practice in each teaching subject.
3. Workshop on development of audio visual aids be organized during this week.
4. Necessary orientation programs for mentor teachers and heads of the selected school be organized by the institute.

Phase-2: Teaching Practice

Duration:14 weeks

The school teaching practice phase can be divided into two blocks. In the first block if 7 weeks, student teachers may be engaged. with students of either Upper Primary or Secondary classes; and in the second block of 7 weeks in reverse order. With the permission of higher authorities (DGSE, DEO and school principals) the convenient small group of students teacher shall be attached to a school and he/she shall undertake such duties as are assigned to him / her by the Head Master/Principal of the school in all school related activities. During this period, he/she shall teach minimum of 61 lesson in each pedagogic subject under the supervision of the mentor teacher and respective teacher educators.

Nomination of Mentor Teachers': During the internship different teachers of the schools may be nominated as mentor teachers'.

The role of the mentor teacher would be to share his/her professional experiences, present model lessons, assess student teachers' performance, and provide on-site guidance and support during internship. **Identification of supervisors:** The faculty members of the parent institute would be allotted to different schools as supervisors during the internship period. The supervisors shall coordinate the activities of the mentor teachers of the school; and assess student teachers' performance, and provide on-site guidance and support during internship at least twice a week.

Activities for Student teachers: Student teachers shall undertake the following activities during this period:

Phase I. Planning and Facilitating Teaching Learning

(A) Preparing and delivering 120 lesson plans in two teaching subjects -(60+60)

Macro Lesson Plans-40

Diary form lesson Plans-08

ICT Based Lesson Plans-05

Unit Test Based Lesson Plans-04 (Preparing blue print & conducting unit tests)

Lesson plans based on Models of Teaching - 03

Discussion Lesson-1

(B) Peer teaching observation - 10+10 in each subject

Micro Lesson Plans-5+5 in each Subject, 10-15 pages with heading.

Phase II. Assessment of students' performance:

- * Assessment Record on the basis of unit test.

III. Participation in School Activities

- * Participation in organizing co-curricular activities i.e. Literary, Dramatics, Fine arts and sports (any two)
- * PTA/PTM/SMC

Records to be submitted by a Pupil teacher:

- * Teacher Practice file (Both teaching subject)
- * Assessment record
- * Record of Participation/organization of school activities.

*Phase-III

Post-Practice and Evaluation

Duration: 1 Week

The following activities shall be organized in the Post Practice phase

- * Presentation of brief report by each student teacher on his/her internship experiences.
- * Inviting feedback from cooperating schools.

* Evaluation (Total - 300 marks)

The weight age to different components of internship shall be assigned as under:-

- * Assessment by concerned teaching subject school mentor teacher and teacher educator - 40 marks (20+20 in each subject on assessment Performa- A

- * Internal assessment on the basis submitted records-30 in each teaching subject (30+30 in each subject =60)

- * External assessment: Final Skill-in-Teaching lesson in each subject to be conducted in the parent college (100+100 in each subject = 200) under the supervision of external Internship Programme Coordinator appointed by the university:

- * Breakup of external evaluation for each teaching subject (100 marks) is as follows.

- * Written Lesson - 10Marks

- * Presentation - 60 Marks

- * Teacher Traits - 20 Marks

- * Teaching aids - 10 Marks

Index

Sr. No.	Particulars	Date	Page No.	Sig.
	Nico			
1.	Skill of introducing lesson (Type of Banks)	21-08-25	1-2	
2.	Skill of Explanatory Management (mkt)	22-08-25	3-5	
3.	Skill of Reinforcement (Transformation)	23-08-25	6-7	
4.	Skill of Questioning (Social Responsibility)	24-08-25	8-9	
5.	Skill of stimulus identification (Means of Transport)	25-08-25	10-11	
	NALD			
1.	Bank keeping	26-08-25	1-5	
2.	Bank pass statement	27-08-25	6-11	
3.	Ledger	28-08-25	12-17	
4.	Commerce	29-08-25	18-21	
5.	Commerce of Commerce	30-08-25	22-28	
6.	Depreciation	01-09-25	30-33	
7.	Company Accounts	02-09-25	34-37	
8.	Computerized Accounting	03-09-25	38-41	
9.	Journal	04-09-25	42-47	
10.	Subsidiary books	05-09-25	48-53	
11.	Trial Balance	06-09-25	54-59	
12.	Communication	07-09-25	60-63	

40

Index

Sr. No.	Particulars	Date	Page No.	Sig.
19	Cash Book	08-09-25	64-71	-
20.	Planning	09-09-25	72-77	
21	organizing	10-09-25	78-83	
22	staffing	11-09-25	84-91	
23	Directing	12-09-25	92-97	
24.	Importance of Directing	12-09-25	98-100	
25.	Controlling	13-09-25	101-103	
26.	Sole Proprietorship	13-09-25	104-106	
27.	Partnership	14-09-25	107-109	
28.	Hindu undivided Family	15-09-25	110-113	
29.	cooperative societies	16-09-25	114-116	
30.	Joint stock company	17-09-25	117-119	
31.	Incorporation of company	18-09-25	120-122	
32.	Merits & Demerits of company	19-09-25	123-125	
33.	E-commerce	20-09-25	126-127	
34.	Importance of E-commerce	21-09-25	128-130	
35.	Trading Account	22-09-25	131-133	
36.	Profit & Loss A/c	22-09-25	134-135	
37.	Balance sheet	23-09-25	136-137	
38	Horizontal & Vertical Format of Balance sheet	23-09-25	138-139	

Index

Sl. No.	Particulars	Date	Page No.	Sig.
39.	Share Capital	140-143	140-143	
40.	Jurnal entries related to share capital	25-09-25	144-147	
	Plarxy based lesson plans			
1.	Coordination	24-10-25	1-2	
2.	Commerce - Meaning, nature & components	26-10-25	3-4	
3.	E- Business	28-10-25	5-6	
4.	Provision and reserves	30-10-25	7-8	
5.	Departmentation	01-11-25	9-10	
6.	Inflation	03-11-25	11-12	
7.	Computerised Accounting	04-11-25	13-14	
8.	E- Commerce	06-11-25	15-16	
	ICT based lesson plans	27-09-25		
1.	Sources of Finance loan	27-09-25	1-5	
2.	Cash bank	28-09-25	6-9	
3.	Principles of Insurance	29-09-25	10-14	
4.	Accounting Concept	30-09-25	15-20	
5.	Banking structure of India	1-10-25	21-24	

Index

Sr. No.	Particulars	Date	Page No.	Sig.
	Unit based learn Plan			
1.	Introduction to Accounting	6-10-25	1-3	
2.	Controlling	7-10-25	4-6	
3.	Banking	8-10-25	7-9	
4.	Communication	10-10-25	10-12	
	Discussion lesson			
1.	Cheque & its types	12-10-25	1-5	
	Teaching based model learn plan			
1.	Types of Banks	16-10-25	1-5	
2.	Communication	18-10-25	6-10	
3.	Transformation		11-15	

INDEX

Type of Lessons	Page No.
1 MICRO LESSONS	1-11
2 MACRO LESSONS	1-147
3 DIARY FORM LESSONS	1-16
4 ICT BASED LESSONS	1-94
5 UNIT TEST BASED LESSONS	1-12
6 DISCUSSION LESSON	1-5
7 TEACHING MODEL BASED LESSONS	1-15
8 OBSERVATION OF SCHOOL TEACHERS' LESSONS PEER TEACHING OBSERVATION	1-8

ATTENDANCE CHART

Sr. No.	Name of Student	21	22	23	24	25	26	27	28	29	30	31
1	Akhara	1	1	1	*	A	1	*	*	*	*	*
2	Anjali	1	1	1	*	1	1	*	*	*	*	*
3	Harmar	1	1	1	*	1	1	*	*	*	*	*
4	Jasleen	1	A	1	*	1	1	*	*	*	*	*
5	Kajal	1	1	1	*	1	1	*	*	*	*	*
6	Kavshdeep Kaur	1	1	1	*	1	A	*	*	*	*	*
7	Khushi	1	1	1	*	1	1	*	*	*	*	*
8	Komal	1	1	1	*	1	1	*	*	*	*	*
9	Mani	1	1	1	*	1	1	*	*	*	*	*
10	Navdeep	1	A	1	*	1	1	*	*	*	*	*
11	Pusht	A	1	A	*	1	1	*	*	*	*	*
12	Raghu	1	1	1	*	1	1	*	*	*	*	*
13	Raman	1	1	1	*	1	1	*	*	*	*	*
14	Samayra	1	1	1	*	1	1	*	*	*	*	*
15	Sharan	1	1	1	*	1	1	*	*	*	*	*
16	Simrat	1	1	1	*	A	1	*	*	*	*	*
17	Siya	1	A	1	*	1	A	*	*	*	*	*
18	Sonika	1	1	1	*	1	1	*	*	*	*	*
19	Sunita	1	1	1	*	1	1	*	*	*	*	*
20	Sanjoli	1	1	1	*	1	1	*	*	*	*	*

Signature & Stamp of School Principal

ATTENDANCE CHART

Sr. No.	Name of Student	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Akshara	*	*	*	*	*	*	*	*	1	1	1	*	*	*	1	1	A	1	1	1
2	Anjali	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
3	Haman	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
4	Jasleen	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
5	Karal	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
6	Khushdeep Kaur	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
7	Khushi	*	*	*	*	*	*	*	*	1	1	1	1	*	*	A	1	1	1	A	1
8	Komal	*	*	*	*	*	*	*	*	1	A	1	1	*	*	1	A	1	1	1	1
9	Hani	*	*	*	*	*	*	*	*	A	1	1	A	*	*	1	1	1	1	1	1
10	Navdeep	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
11	Pushp	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
12	Rajul	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	A
13	Raman	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
14	Samagra	*	*	*	*	*	*	*	*	A	1	1	1	*	*	1	1	1	1	1	1
15	Sharan	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	A	1
16	Simmy	*	*	*	*	*	*	*	*	1	1	A	1	*	*	1	1	1	1	1	1
17	Siya	*	*	*	*	*	*	*	*	1	1	1	A	*	*	1	1	1	1	1	1
18	Sureha	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
19	Sunita	*	*	*	*	*	*	*	*	1	1	1	1	*	*	1	1	1	1	1	1
20	Sanjoli	*	*	*	*	*	*	*	*	1	1	1	1	*	*	A	1	1	A	1	1

Signature & Stamp of School Principal

[illegible]

Signature & Stamp of School Principal

ATTENDANCE CHART

ATTENDANCE CHART																					
Sr. No.	Name of Student	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Akshara	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
2	Antali	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
3	Harman	1	1	1	1	*	1	*	1	1	1	1	1	1	1	A	1	1	*	*	
4	Jalpen	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
5	Kajal	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
6	Kaushdeep Kaur	1	1	1	1	*	1	*	1	1	A	1	1	1	1	1	1	1	*	*	
7	Khushi	A	1	1	1	*	1	*	1	1	1	A	1	1	1	1	1	1	*	*	
8	Komal	1	1	A	1	*	1	*	1	1	1	1	1	1	1	1	1	A	*	*	
9	Hani	1	1	1	1	*	A	1	1	1	1	A	1	A	1	1	1	1	*	*	
10	Nardeep	1	1	1	1	*	1	*	1	1	1	1	1	1	A	1	1	1	*	*	
11	Pushp	1	1	1	1	*	1	*	1	1	1	1	A	1	1	1	A	A	*	*	
12	Rajju	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
13	Roman	1	A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	*	*	
14	Samayra	1	1	1	1	1	1	1	1	1	A	1	1	1	1	1	1	1	*	*	
15	Sharan	A	1	1	1	1	1	1	1	A	1	1	1	1	1	1	1	1	*	*	
16	Siddhant	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
17	Siga	1	1	A	1	*	1	*	1	1	1	1	A	1	1	1	A	1	*	*	
18	Simsha	1	1	1	A	*	1	*	1	1	1	1	1	A	1	1	1	1	*	*	
19	Surita	1	1	1	1	*	1	*	1	1	1	1	1	1	1	1	1	1	*	*	
20	Sonzali	1	A	1	1	*	1	*	1	1	1	1	A	1	1	1	1	A	*	*	

Signature & Stamp of School Principal

Micro Lesson Plan

1

Date - 21-8-20

Pupil Teacher Roll no. * 24102

Duration - 5-10 minutes

Class * XI

Subject - Business studies

Topic * Types of Banks

Skill * Skill of introducing terms

PT Activity

Pupil Response

PT will welcome the students and arrange them if necessary. PT will ask the students, Before starting Today's lesson, I want to ask some Questions regarding today's topic.

Students will pay attention to Teacher's

Q: What is occupation of your father?

Teacher / Doctor

Q: How does he spend his Earning?

By fulfilling the basic needs.

Q: Where does he save money?

In Banks

Q: Name some Banks.

PNB, HDFC, SBI etc

Q: What are various types of Banks?

NO Response

After getting satisfactory and unsatisfactory response, PT will announce the Topic by saying Well students! Today we have started the topic 'Type of Banks'.

Conclude statement : * So students! I have explained the type of Banks
I hope you understand it well.

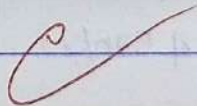
Recapitulation * What do you mean by Bank?

Name some public sector Banks.

Name some private sector Banks.

Rating scale

		Rating scale					
Components		Rating					
Desirable behaviour		0	1	2	3	4	5
1.	Use of Explaining link						
2.	Use of Introductory statement						
3.	Use of Concluding statement						
4.	Use of Visual Technique						
5.	Define Technical words						



Micro lesson Plan

3

Date * 22-8-25

Duration * 5-10 minutes

subject * Business studies

Pupil Teacher Roll no. * 24102

Class * XII

Topic * Management concept

Skill * Explanation

PT activity

PT will enter the classroom and will wish 'Good Morning' to the students. Today, we will start with the concept of 'Management'. As we know every Humanbeing has some desires and needs but it is not possible to satisfy all needs himself, so they join hands with fellowbeings for the purpose and make organised groups. Example → A Hockey team, A Business firm etc. But it's not that successful till the time there is someone to manage it. So P.T will ask 'Why is management everything?

Pupil response

Pupil will wish to teacher and listen to her carefully.

How can we manage organisations?

By planning, organising, coordinating and controlling all affairs. So,

management is an art of getting work done through others. Thus

management is goal oriented & creates an environment in which

goal can be achieved through activities related to management.

Pupil will listen to teacher carefully.

Concluding statement * so students! I have explained the management concept. I hope you have understood it well.

Recaptulation * what do you mean by Management?
what a management includes?
what are functions of Management?

Rating scale							
Components	Desirable Behaviour	Rating					
		0	1	2	3	4	5
1.	Use of Explaining link						
2.	Use of Introductory statement						
3.	Use of Concluding statement						
4.	Use of visual techniques						
5.	Define Technical words						
Undesirable Behaviour							
1.	Used Invalid statement						
2.	Lacked Continuity						
3.	Lacked Fluency in Explaining						
4.	Use of vague words						



Micro lesson plan

6.

Duration - 23-08-25

PT Roll no. * 24/02

Duration - 5-10 minutes

Class * XI

Subject - Business studies

Topic * Transportation

Skill * Reinforcement

PT activity

Pupil teacher will wish students & will announce Today we have discussed the topic of Transportation. So, you should tell me:-

Q What do you mean by Transportation?

PT will appreciate saying:-

Very good! keep it up!

Q What utility is created by Transportation?

Pupil teacher will ask other students to answer.

PT will ask the students to write answer on the board.

Q How many types of Transportation

Pupil activity

It is movement of goods & persons from one place to another.

No response.

Place utility

are there?

There are three types of Translocation.

Q: which type of transport is a modern type & will be used more in future?

Air Transport.

Sr. No.	Components	Rating scale					
		Rating					
	Desirable behaviour	0	1	2	3	4	5
1.	Use of Proper Phrase & words						
2.	Use of Positive non-verbal actions						
3.	Writing full response on Board.						
4.	Use of extra verbal reinforcement.						
	Undesirable behaviour						
1.	Use of Discouraging words						
2.	Use of Discouraging statements						
3.	Use of negative & non-verbal reinforcement.						

Micro lesson Plan

8

Date * 24-8-20
Duration * 5-10 minutes
Subject * Business studies

PT Rollno. * 24102
Class * XI
Topic * social responsibility & business
Skill * skill of Questioning

PT activity

PT will ask the following Questions to Pupil in clear and simple language. It shall include the concept and should have the relevancy with the lesson.

Pupil activity

Pupil will listen to teacher carefully.

Previous knowledge testing questions are:-

Q: what is your father's occupation?

Q: what is main purpose of doing Business?

Q: what do we need to start any kind of Business?

Q: Name the major parties involved in the Business?

Business / Job

Earning Profit

Men, Money, Source etc.

Consumer, owner etc.

Developing Questions

Q: Who is the king of Market?

Consumer

Q: Who buys share of company?

shareholder

Questions for Recapitulation : *

Q: what is responsibility of Business towards its customers?

Providing good quality products at reasonable price.

Q: what kind of return a shareholder gets from Business?

shares in Profit.

		Rating scale					
	Components	0	1	2	3	4	5
1	Movement						
2	change in speech pattern						
3	structure of Questions						
4	Hand Movements						
5	Grammatically correct						
6	voice modulation						
7	fluency & continuity						

Micro lesson Plan

10

Date - 25-8-25

PT Roll no. * 24102

Duration - 5-10 minutes

Class * XI

Subject - Business studies

Topic * Means of Transportation

Skill * stimulus verification

PT will announce the topic by saying
Today I will tell you about means
of transport.

Pupil will listen to teacher
carefully.

PT will explain that transporting means
moving goods from one place to another.

It removes hindrance of time and

Place in exchange of commodity.

Pupil will interact with PT.

PT's movement in the class

PT will ask where do we cultivate?

(Pupil - Pupil teacher interaction)

PT will explain types of transport.

Land Transport is further divided

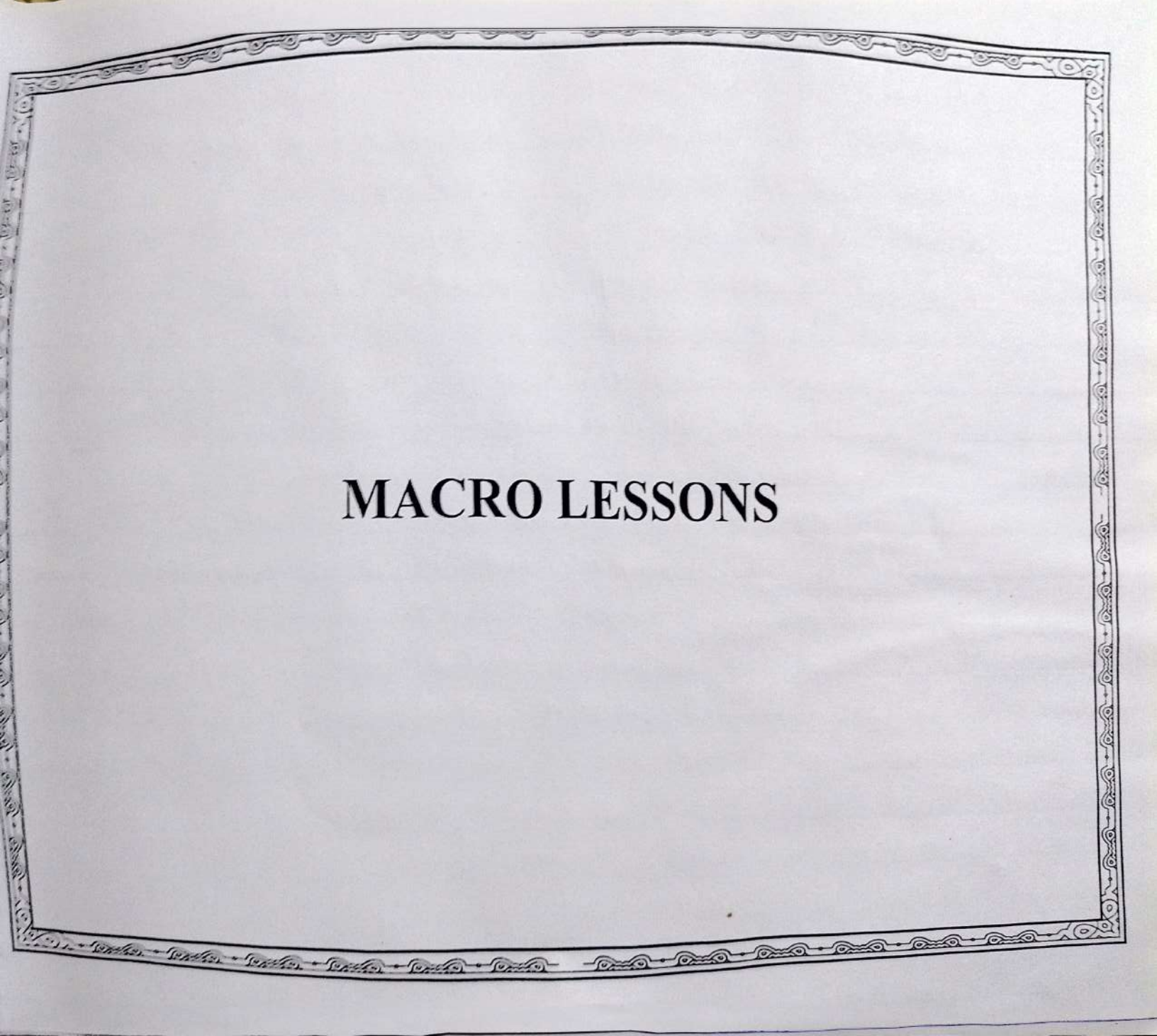
into two parts -

* Road Transport * Rail Transport

Rating scale

SR No.	Components	Rating					
		0	1	2	3	4	5
1.	Movement						
2.	change in speech pattern						
3.	Focusing						
4.	Passing						
5.	Hand Movement						
6.	structures						
7.	Attracting attention						
8.	over visual switching						
9.	Physical movement of Pupil						





MACRO LESSONS

Lesson Plan * 1

1

PT Roll no. * 24102

class * XI

subject * Accountancy

Topic * Book Keeping

Duration * 35 minutes

Date * 26-8-25

General aids * Blackboard, charts, Duster and Textbook

Specific aids * A chart related to process of Book-keeping.

General Aims *
To develop interest of students in accounts.
To develop the habits of concentration
To correlate the accounts with daily life

Specific aims *
Knowledge * students will get the knowledge of Book keeping

Comprehension * students will get the Practical knowledge of Book keeping

Skills * students will get the skills of making charts.

Application *

students will be able to apply the practical knowledge in real life.

PK Testing

*

Is it necessary to record our daily transactions of Business?

Where do we record all the transactions of Business?

What do we call these Business Transactions?

Announcement of Topic -

After all this, P.T. will announce the topic. Dear students, Today we will discuss about Book keeping.

Presentation

*

PT will use lecture method with the explanation technique. B.B Work will be done side by side.

Subject Matter	PT activity	Pupil activity	B.B. Work
<u>Meaning of Book Keeping *</u> Book keeping is that branch of knowledge which tells us how to keep record for financial transactions	Is Bookkeeping the first step of Business?	yes.	
<u>Definition *</u> According to A.H. Rosen, "Book keeping is an art of recording business transactions in systematic manner."			
<u>Book Keeping Process :-</u> I. Identification of Transactions All statements which are financial in nature, related to Entity and finance are recorded in financial account-	what is importance of Book keeping	Identification of Transactions	<u>Process of Book keeping</u> → Identification of Transactions → Recording at first stage → Posting → Ledger Account → Balancing <u>Recapitulation</u> → what do you mean by Book-keeping?

II. Recording at first stage

The transactions are recorded in the books of original entry i.e. Journal or sub journal.

PT will explain the point

student listen and try to understand.

III. Posting in the ledger

All the transactions which are recorded in original book are posted in respective accounts which are maintained in ledger. Ledger accounts provide latest information at glance.

Where the entries are posted after Journal?

Ledger Account

IV. Ledger account

Balancing

At periodic intervals, accounts are maintained in ledger & are

5.
balanced by finding out
the difference between the
total of debit and credit
of the account. Difference
is entered on shorter side
and same shown as balance
-e. Brought down on the
opposite side

Recapitulation * What do you mean by Book keeping.
Enlist the process of Book keeping

Homework * Revise meaning & process of Book keeping

Macro lesson plan

6

PT Roll no. * PH102.

Subject * Accounts

Topic * Cash flow statement

Date * 27-8-25

Duration * 30-35 min

Class * XII

General aid * A well equipped classroom, Blackboard, chalk and duster etc.

specific aid * Chart related to various business activities

General aim *

- To develop interest of students in classroom
- To develop understanding and thinking power.
- To promote self-learning.
- To encourage students for practical

specific Aim * knowledge * students will get knowledge of cash flows

Comprehension * students will be able to explain the meaning cash flows.

skills * students will get the skill of making cash flow statement.

Pr testing

When you buy a notebook, what will you give to shopkeeper and what shopkeeper give you?
What is income and expense?
Where the income received in P/L A/c entered?

Announcement of
Topic

PT will announce the topic by saying Hello students we will discuss about cash flow statement.

Presentation of
Topic

PT will use lecture cum discussion method to teach the topic. B.B. work will be done side by side.

subject matter	PT Activity	Pupil activity	B.B work
Cash flow statement			
It is statement which provides information about cash receipts and cash payments for a given period of time.	PT will tell meaning of cash flow statement.	students will listen to teacher carefully.	

subject Matter
According to Khan & Jain,
"Cash flow statements are
statements of changes in
financial position prepared
on the basis of funds
defined as cash or cash
equivalents."

Objectives of cash flow
statement *

- * shows the cash earning
capacity of the firm
- * To indicate sources of
collection & utilisation of
cash.
- * To classifies cash flows
in operating, investing
and financing activities

PT activity

PT will ask
which books
reveal the
finance position
of business.

Puril activity

Financial
statements i.e.
Trading & P/L
A/c & Balance
sheet.

BB word

Subject Matter	Teacher activity	Pupil activity
* To help the management in decision making	PT will tell students the main objectives & uses of preparing cash flow statements	

B.B. work:

Uses of cash flow statements :-

Liquidity Position * The financial manager is able to understand how well the firm is meeting its short term obligations.

What will happen to your pocket money if you buy a book? The money will decrease.

Capital budgeting

decision * Cash

flow statement also help in taking capital budgeting decision

Cash flow statement
It is a statement which provides information about cash receipts & cash payments over a given period of time.

Uses of cash flow statement →

- Liquidity position
- Capital budgeting decision.
- Long term planning
- Performance evaluation

Subject matter	PT activity	pupil activity	B.B. work
* Long term planning Helps in exploring possibility of repayment of long term debts	This is called movement of cash.		
* Performance evaluation A comparison of actual cash flow statement with projected cash flow statement in disclosing failure or success of management.			
* Planning & control Helps to plan & coordinate the financial operations properly.	What will you do to use your pocket money wisely?	Proper planning in advance.	

Evaluation of cash flow position * Since cash is basis for carrying on business operations smoothly, cash flow statement is useful in evaluating current cash position of business.

Recapitulation

Q:- What do you mean by cash flow statement?

Q:- What is objective of preparing cash flow statement?

Q:- What is importance of cash flow statement for an organisation?

Homework

Q:- Prepare a cash flow statement using imaginary figures.

Lesson Plan

12

PT Roll no. * 24102.

Date * 28-8-25

Subject * Accounts

Duration * 30-35 min.

Topic * Ledger

Class * XI

General aid * A Well equipped classroom with chalk, duster and Blackboard etc.

Specific aid * Pupil teacher will use blackboard writing along with charts.

General Aims * To enable students to develop business commercial awareness.

To enable students to develop interest in Accountancy

To enable students to understand applications of different branches of accounting

Specific Aims * To enable students to define meaning of Ledger.

*→ To enable students to define meaning of ledger's.

*→ sides — Debit side and credit side.

*→ To enable student to explain the advantages of Ledger.

*→ To enable students to identify difference between Journal and ledger.

*→ To enable students to follow directions for making ledger.

PK Testing *

1. what do you know about Journal?

2. what is transaction?

3. what are the two sides of a transaction?

4. where do we record the transactions in terms of

5. Debit & Credit.

5 Can you name the account which are prepared after Journal?

Announcement
of Topic *

PT will announce the topic by saying, Today, we will study about ledger.

Presentation * For explaining the topic, The PT will use skill of Questioning, explaining. She will write the main points in the chalkboard to clear the content.

Subject Matter	PT activity	Pupil activity	B.B Work
Meaning of Ledger The ledger is Principal book of accounting system. It contains different accounts where transaction related to that account are recorded.	What is ledger folio in Journal?	To record Account Number.	Ledger It contains different accounts where transaction related to that account are recorded.
Advantages of Ledger * We post in ledger to take following advantages * Account related information regarding	PT will explain the point:	Student will listen carefully & make notes	

debtors and creditors

will be given:

- * Reduce time and labour

- * Helpful in making

Trial - Balances

- * Getting knowledge about

Income & expenditure.

PT will

explain the

point.

students will

listen carefully

& make

notes

Difference between Journal
and Ledger

- * Journal is a book of

first entry whereas

Ledger is a book of

second Entry.

- * Journal is a chronological

record whereas ledger

is an analytical

record.

PT will explain

the point

students will

listen & note

down the

points.

subject matter	IT activity	pupil activity
* In Journal, transactions IT will	explain	students will
are the basis of	the	make notes.
classification of data		
whereas in ledger	difference	
amounts are the		
basis of classification		
of data.		
* In Journal process		
of recording is called		
is journalising & in		
modern process of		
recording is called		
posting.		
Format of ledger *		
It is shown in T-		
format & divided into		
8 columns. The left		
side represents		

8.8 MARK

Difference between Journal and Ledger	
Journal	Ledger
Book of first entry	Book of second entry.
Chronological record	Analytical record
called	called
journalising	posting
Reconciliatory *	state
difference	between
Journal	8 ledger

subject matter the debit side and credit side is known as credit side. Posting is made to the account format from Journal entries and various subsidiaries books.

PT activity PT will explain the student to know the performance of the ledger.

Profit activity student will make performance on Notebook.

tracking form

Recapitulation

* state the difference between Journal and ledger.

Homework

* Try to post the Journal entries in the ledger of your book Exercise.

Macro lesson plan

PT Roll no. * 24108.

Subject * Business Studies

Topic * Commerce

Date * 29-8-25

Duration * 35-40 minutes

Class * XII

General aids

* Well equipped classroom, chalk, water, pointer, blackboard etc.

Specific aids

* A chart related to commerce.

General aims

* To develop interest in commerce at secondary level.
 To encourage students to be forward looking.
 To develop interest in commercial activities.

Specific aims

* To make them understand the meaning of commerce.
 To make them understand the concept of trade & commerce.
 To make them clear the nature of commerce.

PK Testing

- * Q1. where do you go to buy goods?
- Q1. what do you give to shopkeepers?
- Q1. what do you understand by the term 'buying' or 'selling'?

Announcement of Topic *

PT will announce the topic by saying well students we will be going to discuss about commerce?

Method of Presentation

- * PT will use lecture and discussion method.
- BB work will be done side by side.

Teaching point *	PT activity	Full activity	BB work
Meaning of commerce *	PT will explain the meaning.	Full activity	
Refers to all those activities which are concerned with transfer of goods and services from the place of origin to the place of consumption.		carefully.	

Teaching point	IT Activity	Infl activity	Teaching aid
Nature of commerce * "Exchange of goods & services" → commerce is concerned with exchange of goods & services for the buyer & a profit. The purchase of goods with the motive of selling is also termed as commerce. "Economic Activity" → It deals with the activities which are generally undertaken to earn profits. "Regularity of Transactions" → It includes all those activities which have regularity in continuity	what is the transaction performed between seller & buyer? Ex - A teacher tracking in school & earning money is called an economic activity. PT will explain	Exchange of goods & services Pupil will listen carefully. Pupil will listen.	Nature of commerce → Exchange of goods and services → Economic activity → Regularity of transactions → Earning motive

Teaching point :-
 * 'Earning Motive' ->
 The activities which are undertaken with the main aim of earning profits.
 * 'creation of utility' ->
 Commerce creates place utility through the exchanging of goods from one place to another.

P.T activity	Profit activity	Teaching aid
What is the main aim of business?	To earn profit.	
Where do we store goods before transporting?	In warehouse	
Transporting?		

Recapitulation

* What do you mean by Trade?
 Enlist nature of Commerce?
 Explain Economic activity & creation of utility?

Homework

* Revise meaning and nature of Commerce.

Macro lesson plan

92

PT Roll no. * 24102.

Date * 30-8-25

Subject * Business studies

Duration * 30-35 min

Topic * Components of Commerce

Class * XI.

General aid

- * Well equipped classroom, chalk, duster, pointer, Blackboard etc.

specific aid

- * A chart related to components of commerce

General aims

- * To develop interest in commerce at secondary level.
- To Encourage students to be a forward thinker.
- To ~~develop~~ interest in commercial activities

specific aims

- * To make them understand the meaning of commerce and its components.
- To Explain them classification of Trade.
- To Explain them the aids to Trade.

PK Teaching

- * What do you mean by commerce?
- Explain Trade and Commerce.
- Enlist Nature of Commerce.

Announcement of Topic

- * Pupil teacher will announce the topic and says Well! students today we are going to discuss about the components of commerce.

Method of Motivation

- * Pupil will use lecture cum discussion method. B-B work will also be done.

Teaching Point Components of Commerce

- Trade
- Aids to Trade

Activity	Pupil activity	Teaching aid
Pupil teacher will explain components of Trade.	Pupil will listen carefully	

Teaching point

IT activity

Level activity

Teaching aid

Classification of commerce

Trade can be classified into two categories: * What we call it Trade or Home Trade

Internal Trade * The is done among Internal Trade
buying and selling of goods trader of
inside the geographical Jalandhar,
boundaries of a country is Delhi and
called Home/Domestic Trade Ludhiana

Internal Trade can be classified as :-

Local Trade * When goods what do we call it we
are produced according to call it we
local demand of customer Trade in
is called Local Trade. one city?

Internal trade
can be classified
as - local trade,
state trade,
Inter-state trade
External trade ->
Import trade,
Export trade,
Entreport trade

Teaching points	IT activity	Intr activity	Teaching aid
State Trade *	When Trade	State Trade	
When the trade is done within the	is done bet-ween two		
Boundaries of state, it is called state	trade, what		
Trade.	do we call?		
Inter-state Trade *	what do	Inter-state	
In the Inter-state	we call it	Trade	
Trade, buying &	goods are		
selling is done through traded between two states.			
External or foreign			
Trade * The buying	what do we	External or	
& selling of goods	call when	foreign	
done beyond the	goods are	trade	
Boundaries of the	exchanged or		
country.	sell the foreign		
	country?		

Teaching hints

a. Import Trade *

When trader of one

country purchase goods

from the seller of

other country.

IT activity

What do we

call when we

buy goods

from foreign

country?

Export

Trade

Trading aid

Interpot Trade *

When the material or

semi-finished goods are

purchased from one

country with the objective

of selling or exporting

them to other countries

after changing them to

finished products is

called Interpot Trade.

other name of
external trade
is Foreign
Trade.

Trading Unit

Wholesale Trade *

The Wholesale Trade means large scale buying of goods from the manufacturing & selling them in small quantities to various retailers.

A Wholesaler is a link between Manufacturer and Retailer.

Retail Trade * It involves buying of goods by retailers from wholesaler and selling them to customers in their quantities. & retailer is link

Trading

Who provide

goods to

the

Retailer?

Retail activity

Wholesaler

Trading Unit

between wholesaler and consumer.

From where we purchase goods?
shopkeeper or retailer

Aids to Trade *

Trade refers to purchase and sale of goods & services. The goods are produced at few places & are required to take place of consumption. These facilities which assist trade are known as Aids to Trade.

Recapitulation

Enlist the components of commerce.
What is internal trade.
What is Aids of Trade?

Explain types of Foreign Trade -

Homework

1. Explain the meaning of Commerce.
2. Write the components of Commerce.

Macro lesson plan

30

PT Roll no. * 24122

Date * 1-9-25

Subject * Accountancy

Duration * 30 minutes

Topic * Derivative

Class * +1

General aids

- * A well equipped classroom with chalkboard, chalk and duster etc.

Specific aid

- * Chart related to the Topic

General Aims

- * To develop interest of students in Accounts
- * To develop understanding and thinking
- * To promote self learning
- * To develop their reasoning skills

Specific aims

- * Students will get knowledge about company Accounts and share capital.

1st Teaching

- * What does an amount spent by Business man in business is known as?

Does the value of asset always remain the same?
 If someone purchase a Machinery of Rs 5 lacs,
 what will be the price of Machinery after five
 years? Increase or Decrease

What does this decrease call for?

Announcement PT will announce the topic that all students,
 of topic Today we are going to discuss about the
 provision for Depreciation

PT will use lecture cum discussion method, B.B
 work will be done side by side.

Tracking Points	PT Activity	Pupil activity	Tracking with B.B work
<u>Depreciation</u> * It is Permanent decrease in the value of an asset due to use or lapse of Time.	PT will explain the meaning of Depreciation.	Students will listen carefully.	

Teaching Point

IT activity

Aupl activity

B.B. Work

Provision for Depreciation *

In case of Provision for Depreciation instead of charging the depreciation. The meaning of depreciation is to be charged Depreciation in a particular way it to be credited to Provision for Depreciation Account & Depreciation is debited to P&L A/c.

Following entries are made with the help of students will understand this concept:

Depreciation A/c Dr
To Provision for Dep. A/c

In Provision for Dep. A/c different entries will explain (Being depreciation Provision to be passed created for the year) in this method.

When Depreciation is transferred to P&L A/c

Depreciation

It is permanent decrease in value of an asset due to use or lapse of time.

Px 1 Acc Debit

To Depreciation Acc

In order to Profit & Loss Account
know Profit & Loss, which
Account is prepared

When Asset are disposed off when an asset is disposed

To Asset Acc

what will we do?

To Profit on Asset

Asset Acc Debit

To Px 1 Acc

Being Profit transferred to

Px 1 Acc

Conclusion *

What is entry for Depreciation

Answer *

Reverse entries for Depreciation & solve
entries given in your Book.

Macro lesson plan

34

PT Rollno. * 24102.

Date * 2-9-25

Subject * Accounting

Duration * 30 minutes

Topic * Company Accounts

Class * XII

General aid

* A well equipped classroom with chalkboard, duster, chalk etc.

Special aid

* Chart related to topic.

General aim

* To develop interest of students in Accounts.

To develop understanding and thinking power.

To promote self-learning

To develop their reasoning skills

Specific aim

* Students will get knowledge about company Accounts and share capital

PK Teaching

* What does an amount spent by businessman in

Business is known as?

Which are the various sources from which a company can arrange finance?

What do we call the profit distributed among shareholders?

Announcement of Topic * After getting the answers, PT will announce the topic by saying, well! students today we will discuss about company.

Presentation of Topic * PT will discuss & present the topic by lecture method and B.B work will be done side by side

Teaching Point

Meaning of company → A company means a group of persons voluntarily associated for the purpose of attaining goals & earning profits

PT activity

What do you understand by the word company?

Pupil activity

Pupil will answer.

Teaching aid

Teaching point	PT activity	Pupil activity	Teaching aid
Characteristics of company → The separate Entity * The law recognise the independent status of the company. It has its own separate Entity Perpetual Existence * A Perpetual Existence * A company enjoys a continuous existence, irrespective of death, insolvency or retirement of Person	What is Business Entity concept? What is raising money from public (called)	Business and owners are two separate entities share capital	features of company → Perpetual existence → Transferability of shares → Common seal → Separate ownership of Property
Transferability of shares The capital of the company is contributed by his members. They can transfer their shares.	PT will explain the point.	student will listen carefully.	

Teaching point	P.T. activity	Pupil activity	Teaching aid
Common seal * A company is an artificial person which serves as official signature for a company	P.T. will explain the point in detail	Students will listen carefully	

separate ownership of property * since the company has its own separate legal identity, it can own & dispose off the property under its own name.

Recapitulation *	Explain the meaning of company & its characteristics
------------------	--

Homework *	Revise the meaning & characteristics of company in detail.
------------	--

Macro lesson plan

38

PT Roll no. * 24102

subject * 03-09-25

subject * Accounting

Topic * 35 minutes

Topic * Computerised accounting

class * XII

General aids *

A Well equipped classroom with whiteboard,
Marker and Duster.

Specific aids *

A chart showing features of Computerised Accounting.

General aims *

- To Develop interest of students in Accounts.
- To Develop habit of concentration.
- To Correlate accounts with Daily life.
- To Develop logical thinking.

Specific aims *

- To Provide knowledge of computerised Accounting.
- To Enable students to explain the concept of Accounting.
- To Enable students to apply computerised Accounting.

PK Testing



What is Accounting?

What is Book keeping?

What is Nominal Account?

What do you know about electronic WORK

Method of Presentation



After getting the required answer, students will announce the topic by saying Hello students!

Today we will study about Computerised accounting.

Teaching point	PT activity	Pupil activity	Teaching aid
Computerised accounting *			
It implies the various stages of Accounting processes - Recording, classifying, summarising are done with the help of computer. It is known as computerised Accounting.	PT will explain meaning of computerised Accounting	students will listen carefully	

Teaching points	PT activity	Pupil activity	Teaching aid
Features * <u>Economical</u> * Economical competition in force the production of quality goods at least cost. Computerised accounting helps to make records in lower Expenses.	PT will explain the points	students will listen carefully	
<u>Quick Reporting</u> * With the help of computerised accounting we can quick report the transactions that enable to make quick decisions.	Is Quick reporting helps in saving Time?	yes.	

Features of computerised Accounting

- Economical
- Quick reporting
- Accuracy
- online Facility

Accuracy → It provide accurate report and records

How paper work can be reduced?

with the help of computerised Accounting.

online facility * With the help of computerised Accounting, we can fill the tax returns.

Recapitulation *

What do you mean by computerised Accounting?
Enlist features of computerised Accounting.
Explain stages of Accounting?

Homework *

Learn Meaning and features of computerised Accounting.

Macro lesson Plan

42

PT. Roll. no. * : 24102

Date * 04-09-25

Subject * Account

Duration * 35 minutes

Topic * Journal

class * +1

General aids

*

A well equipped classroom with chalk, duster and pointer

Specific aids

*

Pupil teacher will show the real life journal of running business.

General aims

*

To enable the students to get general information of commerce.

To enable students to use information in real-life situation.

To enable students to develop interest for commerce.

Specific aims

*

Knowledge about how transactions are recorded in journal.

How to maintain the accounts

PK Tuting *

Pupil teacher will assume that students have knowledge about meaning of accounting and terms. What are golden rules of accounting?
What is your pocket money?
How much you save?

Announcement of Topic * Pupil teacher will announce the topic and say, students Today we will study about the Journal

Method of Presentation * PT will use the skill of explaining & teaching aid to teach a topic

Teaching Point

PT activity

Pupil activity

Teaching aid

Meaning of Journal *

The Books in which the transactions of any enterprise are recorded for the first time from a source document are called books of Journal Entry.

Name the book of original Entry.

Journal

Teaching point
Journal is one of the basic book of original entry. The word 'Journal' is derived from French word 'JOUR' which means a day. It means a book which record all monetary transactions of Business in a chronological order.

PT activity
How transaction are recorded in Journal?

Pupil activity
In chronological order.

Teaching aids

Journal

The Books in which transactions of any enterprises are recorded for the first time from a source document called Journal.

Features of Journal *

* It is book of original entry in which transactions are recorded when they take place

* It maintains chronological order of transactions.

What is Compound Entry?

When a single Journal entry is capable of recording more than one transaction involving more than 1 account.

- * It record both Debit and credit aspect of transactions.
- * It keeps identity of each transaction by providing complete picture.
- * A single Journal entry is capable of recording more than one Transactions.

PT will explain the features

Students will listen carefully.

Format of Journal *

There are five columns of Journal : *

- * Date → The date on which transaction is entered is recorded.

PT will make format of Journal in Blackboard & explain it.

Student will make format on the notebook.

Teaching points	PT activity	Pupil activity	Teaching aid
2. * <u>Particulars</u> → This column is used for recording details of Business transaction.	PT will explain the points side by side.	students will listen carefully.	
(i) In first line name of Account to be debited is written			
(ii) In next line, name of Account to be debited is written			
(iii) In Next line, explanation called Narration is written.			
3. <u>Ledger Folio</u> - It refers to Page Number of ledger Account			

4. Debit Amount → Amount
being debit is written

5. Credit Amount * Amount
being credited is
written.

Recapitulation * What is Journal & its format.

Homework * Solve the first five questions from Back
exercise.

Macro lesson Plan

48

PT Roll no. * 24162

Date * 5-09-25

subject * Accounting

Duration * 36 minutes

Topic * Subsidiary Books

Class * XI

General aids *

A Well equipped classroom, chalkboard, chalk and Duster.

Specific aids *

Display chart and Textbook

General aim *

To Enable the students to understand application of different Branches of Accounts.

To Enable the students to put their interest in Accounts.

To Enable students to develop their interest & correlate accounts with daily life.

Specific aims *

To Enable the students to explain the meaning & concept of sales book, Purchase book, Purchase Returns, sales return etc.

PK Testing

* ... what do you mean by cash book?

* Have you ever seen the purchase or sales book in which shopkeeper records sale or purchase?

What do you mean by sales?

What do you mean by purchase?

Announcement
of Topic *

After getting the response, PT will announce the Topic by saying well students Today you will learn about different types of Book used in maintaining accounts.

Method of
Presentation *

PT will explain different type of book side by side. Performance will be shown to the students by lecture as well as deductive method.

Teaching points

Subsidiary Books *

It is difficult to maintain the records of all types of transactions

PT activity

Pupil activity

Teaching aid

in the Journal daybook so that's why Journal daybook is divided into various types of such books i.e. subsidiary Books. These are of eight types.

PT will explain the meaning and types of subsidiary Books.

Pupils will learn about subsidiary Books.

Types of subsidiary books

Cash Book → This book keeps record of all cash payments and cash receipts. These are of 4 types.

- Single column
- Double column
- Triple column
- Petty Cash Books.

PT will explain & make performance on the Board.

Student will prepare Notes.

Teaching point

PT activity

Pupil activity

Teaching aid

Purchase Book → In this,

PT will explain

Pupil will

we record all the credit transactions related to purchase of a Business.

the meaning & will ask the questions

listen carefully and try to answer

goods. There are of two types:

what are types of purchase Book?

Two, simple and columnar

1. simple
2. columnar

Sales Book *

Credit sales

Sales book

In this we record all the business credit transactions related to sale of goods only.

are to be recorded in which Book?

These are of two types simple and columnar

Purchase Return / Return

Other name of purchase return?

Return outward

Outward → In this, we record the goods returned to supplier

Teaching point	PT activity	pupil activity
or the vendor. It is called Return outward Book.		

<u>Sales Return Book</u> → In this we record the goods returned by customer or buyers. It is also called Return Inward Book.	What is other name of sales Return?	Return Inwards
--	-------------------------------------	----------------

<u>Bills Receivable Book</u> * It is an instrument of Debt written by seller of goods & services & accepted by buyers of goods & services	What do we record in B/R Book?	Transactions related to Bill Receivable
---	--------------------------------	---

Teaching aid

Types of subsidiary Book *

- * Purchase Book
- * Sales Book
- * Purchase return / return outward
- * Sales return book
- * Bill receivable Book
- * Bill Payable book
- * Journal Proper

Homework

Draw a format of Purchase book

Bills Payable Book → It is what do we Transactions
an instrument of debt written record in B/P related to
by the seller of goods & Book? bills payable
services & accepted by Buyer
of goods & services.

Journal Proper → It is
original entry Books as all such
subsidiary Books. All those
Transactions which can't be
recorded in any other subsidi-
ary books are recorded in
Journal Proper.

Recapitulation * What do you mean by following terms?
a) sales Book b) Cash Book c) Journal Proper

Homework * Draw the format of different Books.

Macro lesson Plan

54

PT Roll no. * 24108

Date * 6-09-20

Subject * Accounts

Duration * 30 minutes

Topic * Trial balance

Class * XI

General aids *

A Well equipped classroom with chalkboard, chalk, Duster and pointer

Specific aids *

chart and Textbooks.

General aims *

To Enable the students to put their interest in commerce especially Accounts.
To Apply knowledge in Real life situation.

Specific aims *

To make them learn How to Prepare Financial statements like Trading & Profit & Loss Account and Balance sheet.

To Enable the students to record Income on Credit side & Expenses on Debit side.

To Enable the students to Balance Ledger Accounts.

PK Testing

- * What do you mean by ledger?
- * What do you mean by income?
- * Are you able to find out closing balance of ledger?

Announcement of Topic

- * After getting the response, PT will say well students we will discuss the performance of Trial Balance and use of it.

Presentation of Topic

- * The Trial Balance will be explained by Deductive Method. Explanation will be given to the students.

Teaching Point

Meaning of Trial Balance → It is a financial report of credit entries and debit entries that businesses used to internally audit their double entry accounting system.

PT activity

PT will explain

Pupil activity

Pupil listen carefully.

Teaching aid

Teaching point
The goal is to confirm that the sum of all debit equals to sum of all credits.

PT activity
PT will explain proper use of blackboard.

Pupil activity
Pupil will listen carefully with proper preparation of notes side by side.

Teaching aid

Steps to prepare Trial Balance *

Before you start off with the Trial Balance, you need to make sure that every ledger account is balanced.

The difference between the sum of all debit entries provide and the sum of all credit entries provide the balance.

PT will discuss the performance on the board.

Students will note down the performance in the notebook.

Method of preparing Trial Balance : *

Total method →

The debit & credit side of ledger accounts are added up.

Balance Method →

Under this method, only the balances of all ledger accounts are shown in Trial Balance.

Teaching points

→ Prepare an eight column worksheet. The column Headers should be for the account Number, account name and the corresponding columns for Debit and credit Balances.

→ For Every Ledger account, Transfer to the trial Balance worksheet, the account no. & account name alongwith the account balance in the appropriate debit or credit column.

→ Add up the amounts to debit column and credit column. Ideally the totals should be same in an error free balance. When the totals are same, you may close the trial Balance

PT activity

PT will discuss the different terms which are to be used in various steps of Trial Balance.

Pupil activity

PT will make notes of different Terms

Teaching aid

Teaching point	PT activity	Pupil activity	Teaching aid
If there is difference, accountants have to locate and rectify the error.			

Method of Preparing

Trial Balance * The debit side and credit side of ledger accounts are added up. The total of the debit side is placed in the debit column & the total of the credit side in credit column of Trial Balance. The total of the debit column and credit column should be same.

PT will discuss the method on the Board.

Pupil will note down.

Teaching point	PT activity	Pupil activity	Teaching aids
Balance Method * under Balance Method, only the balances of all ledgers account are shown in Trial Balance.	PT will explain in detail with Example.	students will note down the method on their Notebook.	

Recapitulation *

From where do you Post entries in Trial Balance?

What do you record in the debit side?

What do you record in the credit side?

What are the two methods of Trial Balance?

Homework *

solve sums from exercise of your book.

Macro lesson plan

60.

Pr Roll no. * 24102

Date * 7-9-25

Subject * Business studies

Duration * 35 minutes

Topic * Communication

Class * XII

General aids

*

A well equipped classroom with chalkboard, chalks, Duster and pointer.

Specific aids

*

Pupil teacher will approximately use the Blackboard.
A chart showing characteristics of communication.

General aims

*

- To Develop interest in commerce at secondary level.
- To Develop understanding among the students related to commerce.
- To Develop self-confidence among students.

Specific aims

*

- To Make them understand the meaning of communication.
- To tell them the features of communication.

PK Testing

- * What do you do in your spare time?
- * How do we exchange our ideas and views?
- * What is term used for the exchange of ideas and information with another person?

Announcement of Topic

- * PT will announce the Topic by saying, Well students! Today we will discuss about communication.

Presentation of Topic

- * PT will use lecture w/m discussion method to discuss the topic & B.B work will be done side by side.

Teaching point	PT activity	Pupil activity	Teaching aid
Meaning of communication * The word communication is derived from Latin word 'communis' which means common. Hence it is an art of sharing			

Teaching point	PT activity	upil activity	Teaching aid
of ideas, facts, opinion and information	PT will introduce	Students will listen	
It is a process by which a person or group of persons pass some information to another person (Receiver)	Tell by explaining meaning	Carefully.	
Definition *			
According to Shutter,	PT will	student will	
"It is imparting or exchanging thought or information."	write definition on the board.	write definition on blackboard.	
According to Newman,			
"It is an exchange of facts, ideas, opinions or emotions by two or more persons."			

Communication

The process by which a person or group of persons pass some information to another person (Receiver)

Homework → write meaning & features of communication.

Teaching point

features of communication

- Involve atleast two or persons.
- Message is must.
- May be written or verbal.
- Two way process.
- Purpose is to adequate response.
- It may be formal or informal.
- It may be vertical, horizontal or diagonal

It activity

If the teacher is communicating so Teacher is sender & the student is receiver.

Pupil activity

What do we convey through I, you, etc. Thought,

Teaching aid

Research *

What do you mean by communication? It is a process of conveying meaning, feelings & types of communication?

Homework *

Macro lesson plan

64

Pupil Teacher Roll no. * 24102

Date * 08-09-25

Subject * Accounts

Duration * 35 minutes

Topic * Cashbook

Class * XII

General aids

* A well equipped classroom, chalkboard, chalk and duster.

Specific aids

* Textbook and Notes will be used to teach topic.

General aims

* To Develop student's interest in commerce.

To Develop interest in ~~commercial~~ activities

To Help them ~~apply~~ knowledge of subject in

Real life.

To know about all aspects of accounting.

Specific aims

*

After studying the topic, students will be able to understand the meaning & features of cashbook.

To make them able to understand the different types of cashbook.

Pk Teaching

- * In order to test the previous knowledge of students, PT will ask some question:-
- for systematic record of transactions, what do you do?
- Which type of Books are prepared in business?
- what does the call a book in which only cash transactions are recorded?

Announcement of Topic

- * After getting the response, PT will announce the topic by saying well students, Today we will discuss about cashbook.

Introduction

- * PT will present the topic by using lecture method & B.B work will be done side by side.

Teaching Joint Cash book

It is special Journal which is used for recording all cash transactions,

PT activity

Topic activity

Teaching aid

Tracking paid	IT activity	upil activity
It may be defined as the book in which transactions are recorded in detail particulars of all money received & paid	IT will ask the name of book in which only cash transactions are recorded.	Cash Book.

Features of cash book

- only cash/Bank transaction PT will ask Transaction
- are recorded in cashbook in which ~~both~~ are recorded
- It performs the role of both Journal & ledger ~~cash~~ in chronological order.
- Receipts are recorded in debit side & Payments in credit side.
- Transactions are recorded in chronological order.

Cash Book

It is special journal which is used for recording all cash transactions.

Types of cash book

- * Single column cash book.
- * Double column cashbook
- * Triple column cashbook
- * Petty cashbook

Teaching point

Objectives of Preparing cashbook *

- To find out the total cash receipts and cash payments during a given period.
- To ascertain balance of cash in hand & cash at bank.

Importance of cash book *

It is both subsidiary book and a principal

book.

It helps the trade to understand the cash in hand and cash at

bank.

PT activity

Pupil activity

Teaching aid

PT will tell the objective & pupil will listen

listen

carefully

carefully

Teaching Point	PT activity	Pupil activity	Teaching aid
It gives information about daily closing cash and Bank balance at the end of the day.			
<u>Types of Cash Book</u> *			
<u>Simple Cash Book</u>	PT will explain	Students will	
<u>Double column Cash Book</u>	types of cash	note down types	
<u>Triple column Cash Book</u>	Book.	of cash book in	
<u>Petty cash Book</u>		their Notebook.	
<u>Simple Cash Book or</u>	PT will ask	Cash Balances.	
<u>single column cash book</u>	which type of		
* Prepared like cash	result we		
account in ledger	gain from		
* All the cash receipts	(cash book)		
are entered in amount			
column on Debit side.			
Cash Bank is closed &			

Teaching Point	PT activity	Pupil activity	Teaching aid
Double column cash book When discount is allowed on the receipt of cash and discount is received when payment is made to suppliers, it becomes desirable to add discount column along with cash on both sides of cashbook.	PT will explain how to calculate discount on value of goods?	Amount of Discount $\rightarrow$ value $\times$ rate of discount	

Triple column cash book

It is also called three column cash book. It has three columns - one column to record discount allowed, second to record discount received & third to record cash transactions & yet another record.

PT will explain column of Triple Column Cash book with the help of slides.

Students will listen carefully.

Teaching point	PT activity	Pupil activity	Teaching aid
bank transactions.			
Petty cash book * used to record small amount of Expenses. Eg → Stationery, cleaning charges and postage. Petty cash book has its own opening & closing balances & is transferred to main cashbook.	PT will explain meaning & usage of Petty cashbook.	students will listen to teacher carefully	

Recapitulation *

Name the special book used to record cash receipts & cash payments

What are objectives of keeping cashbook?

Why is it important to prepare cash books?

Explain different types of cashbook?

Homework

*

Prepare all types of cashbook using imaginary figures.

Macro lesson plan

72

PT Roll no. * 24102

Date * 09-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Planning

Class * XII

General aids *

A Well equipped classroom with chalkboard, chalk, Duster and pointer.

Specific aid *

Pupil teacher will approximately use the blackboard to teach the topic and some examples of routine work.

General aim *

To enable students to get familiar with features of various business form.

To enable students to get information of all aspects of commerce.

To enable student to apply knowledge of commerce in real life situations.

Specific aims *

To enable students to know the meaning of planning, its features, advantages & disadvantages.

- To enable students to get success by effectively applying it on their work.
- To enable students to know the feature of planning.

PK Testing

- * Do you plan anything before doing anything?
Is this happen that if there is very close junction and you planned nothing and attended it.
Is it necessary to plan before hand?
Why is it necessary to plan anything.

Announcement of Topic

- * After getting satisfactory answer the PT will announce, well students today we will do the this topic planning.

Presentation of Topic

- * PT will use the structure method to present the topic.

Teaching Point
Planning → It refers to what we need to learn and how it will be done effectively. It is process of thinking regarding the activities required to achieve a desired goal.

PT activity
 PT will explain by giving examples.

Pupil activity
 Pupil will understand & make notes

Teaching aid

Features of Planning
Goal oriented → Planning is done to achieve a desired business objective
Looking Ahead → Planning involves analysing and predicting the future.
Intellectual Process → It involves creating, thinking sound judgement & Imagination

~~Teacher will explain the points.~~

~~Students will listen carefully~~

Planning
 It is process of thinking regarding the activities required to achieve a desired goal.
Features of Planning
 → Goal oriented
 → Looking ahead
 → Intellectual Process
 → Continuous Process

Teaching Point
Choice and Decision-making

It involves choosing between alternatives & making decisions.

Continuous Process *

It is a never ending function due to the dynamic business environment.

PT activity

PT will

explain by giving examples

Pupil activity

students will

listen carefully and make notes

Teaching Point

Advantages of Planning

Increased Productivity *

Proper Planning ensures

Increased Productivity

Continuous Improvement *

It can help you

continuously improve

your Business operations.

PT will

explain the points

students

will listen

Teaching point	PT activity	Pupil activity	Teaching aid
<u>Accurate forecasting</u> * It can help you optimize inventory and avoid shortages.	PT will explain all the points with examples	pupil will listen carefully & make notes	
<u>Employee Empowerment</u> * It can give them a sense of authority and freedom to perform their work and make decisions to achieve the organiza- tional goals.			
<u>Establish Evaluation</u> <u>Methods</u> * <u>Establishing</u> evaluation methods can help you ensure your action plan is effective.			

Disadvantages of Planning

- Planning involves High cost.
- Planning doesn't guarantee success.
- Planning can be a time consuming process.
- Planning can create rigidity.

Recapitulation *

What do you mean by Planning?
What are features of Planning?
What are advantages & disadvantages of Planning?

Homework *

Make a chart of Planning & its features.

Harro lesson plan

78

PT Roll no. * 24102

Date * 10-9-25

Subject * Business studies

Duration * 35 minutes

Topic * organising

Class * XII

General aids

* A well equipped classroom with chalkboard, chalk, duster and pointer.

Specific aids

* PT will explain & teach the students with the help of blackboard and some routine life examples will be given.

General aims

* To enable students to know the meaning & function of management

To make them familiar with basic terms of Real life.

Specific aims

* To make them understand the meaning of organising

To motivate the students to follow the rule of organising.

Pr Testing

* What do you mean by management?

* What are functions of management?

* Is management helpful?

Announcement of Topic

* After getting the answer, PT will say, Well students we will do the second function of management i.e. organising

Presentation of Topic

* The topic will be taught with the help of lecture method.

Teaching Point

Meaning of organising * It means arranging systematically in other words, to make arrangements for an event or activity.

PT activity Pupil activity
Pupil will explain the meaning of organising
Pupil will listen carefully.

Tracking aid

Teaching point	PT activity	Pupil activity
Establishing Authority * It defines who is responsible for what and who reports to whom? Dividing work * It refers to assigning tasks to different jobs and levels. Structuring an organisation It helps to organise the company vertically and horizontally. Linking activities and functions * It helps to show how activities and functions are linked Displaying Hierarchy * It helps to show the relationship between	PT will explain the features by explaining the points & by relating it to real life examples.	Pupil will understand carefully and make notes.

Organising

It refers to assigning tasks to different jobs and levels.

Advantages of organising

- Stress reduction
- Better sleep
- Increased Productivity
- Improve decision-making
- Better relationships

Teaching point	IT activity	Pupil activity	Teaching aid
Levels of authority	PT will	Pupil will	
Advantages of organising *	explain:	listen	
* <u>Stress Reduction</u> → The stress will be reduced.	the points	Carefully	
* <u>Better Sleep</u> → It ensures good mental & physical Health.			
* <u>Increased Productivity</u>			
* <u>Improve Decision making</u>	Pupil teacher	Pupil will	
+ Being organised can help you organize your thoughts and reduce stress	will relate points with the daily lives of students.	listen carefully and make notes	
* <u>Better Relationships</u> *			
organised people tend to be good at scheduling appointments and showing up when they're supposed to.			

Teaching point	PT activity	Pupil activity	Teaching aid
* <u>Savings</u> → Being organised student will help you to save money and avoid buying unnecessary things.	PT will explain the points with the help of Example.	Pupil will make notes	
* <u>Improved Time Management</u>			
* <u>Improved Team work</u> * organising information within a company can make it more comfortable for employees to share information with each other, thus working better as a team.			

Disadvantages of organising *

→ Delayed Action *

Action can be delayed while following

Teaching point
the chain of command

TT-activity
PTs will tell
negative aspects
along with
positive aspects.

Pupil activity
Pupil will
listen
carefully.

Teaching aid

- Ignore social needs
 - stress of work *
- Formal organisational structures may not prioritize the social and psychological needs of Employees.

Teacher will
explain the
points to
students.

Pupil will
listen carefully.

Recapitulation

*

What do you mean by organising?
What are features of organising?
What are advantages and disadvantages of organising?

Homework

*

Revise the organising chapter

Macro lesson plan

84

PT Roll no * 24102

Date * 11-09-25

subject * Business studies

Duration * 35 minutes

Topic * staffing

Class * XII

General aids

- * A Well equipped classroom with a chalkboard, chalk, duston and a pointer.

Specific aids

- * Proper use of Blackboard and examples from daily life can be given to students.

General aims

- * To enable them to understand the meaning and functions of management.
- * To enable them to understand the meaning of commerce and its various activities.

Specific aims

- * To Enable them to understand the meaning of staffing.
- * To make them understand that the work can be done only if the right person can do the right work at the right time.

To tell them the importance of staffing.
To encourage them to apply the concept in their daily life.

PK Testing

- * Have you ever manage an event or activity?
How the work can be done efficiently?
What will happen if a person who is good in communication only is assigned the work of Production & who is good in Production is assigned the work of Marketing?
So, what do you get with the help of given examples?

Announcement of Topic

- * After getting answer, The PT will announce, students, Today we will discuss about staffing.

Method of Presentation

- * The Topic will be discussed with the help of Lecture Method.

Teaching Point	PT activity	Pupil activity	Teaching aid
Meaning of staffing * It refers to place the right person at the right position to achieve the organisational goals. It helps to improve the productivity by ensuring that employees are well trained & suited to their role.	PT will explain meaning of staffing	Pupil will listen carefully.	

Steps involved in staffing *

Manpower Planning → The process of quantitatively & qualitatively measuring the manpower required in an organisation

PT will explain the points.

Pupil will listen carefully & write down on Notebook.

Teaching Point

* Recruitment → The process of persuading / inviting application for jobs in a company.

* Selection → The process of shortlisting the best candidates from recruitment process and offering the job.

* Placement → The process of putting the selected person in the job & introducing them to it.

* Training and Development → The process of helping newly hired employees develop & grow their skills & enhance the organisation's productivity.

PT activity

PT will explain the points by use of flow chart made in the board.

Pupil activity

Pupil will listen & carefully & note down on their notebook.

Teaching aid

Teaching Points
Performance Appraisal
 The process of
 evaluating the employee's
 job performance.

PT activity

Pupil activity

Teaching aid

Benefit of staffing *

* Harmonious Working
Environment and

Improved employees

Morale * A good
 staffing process can help
 employee in keeping
 their morale high.

PT will
 explain the
 points
 carefully

Pupil will
 listen
 carefully.

* Improved Productivity

A proper selection process
 can help improve the
 quality of employees,
 thus improving productivity

Steps involved in
 staffing :→

- Manpower Planning
- Recruitment
- Selection
- Placement
- Training & development
- Performance appraisal

Teaching comb

* Time saving → staffing agencies can fill job openings faster than you can try to do it yourself.

* Flexibility → staffing can provide flexibility to scale up or down as needed.

* Access to a larger talent pool → staffing can give you access to a larger pool of skilled and experienced professionals.

PT activity

PT will explain advantages

Pupil activity

students will note down the points.

Teaching aid

Teaching Assistant Disadvantages of Staffing	PT activity	Pupil activity	Teaching aid
→ Higher cost → <u>Employees Resentment</u> * When employees are not selected for promotions or transfer, they may feel resentful.	PT will explain Disadvantages	students will make notes	
→ <u>Longer Process</u> → The recruitment process for permanent hires can be a longer and more extensive than the process for temporary hires.			
→ <u>Turnover</u> * When skilled employees leave, companies need to find and train replacement			

Teaching point	PT activity	Pupil activity	Teaching aid
Which can be costly.	PT will ask	Pupils will	
* <u>Increased Risk</u> →	trivious	give	
when Hiring externally,	points	feedback:	
companies need to find	discussed		
and train Replacement	side-by		
which can be costly	side		
* <u>Increased Risk</u> →			
when Hiring externally,			
companies don't know			
the candidates as well			
as they do when			
Hiring Internally.			

Recapitulation

*

what do you mean by staffing?
 what do you understand by advantages &
 disadvantages of staffing?
 write the steps of staffing process.

Homework

*

Make the flow chart on staffing

Macro lesson Plan

92

PT Roll no. * 24102

Date * 12-09-2021

Subject * Business studies

Duration * 30 minutes

Topic * Directing

Class * XII

General aids * A Well equipped classroom with chalkboard, chalks, duster and pointer.

Specific aids * An appropriate use of Board will be done and writing work on the board will be done clearly.

General aims * To make them familiar with general terms of commerce.
To make them understand the basic need of having knowledge of commerce.

Specific aims * To develop among them the habit of taking initiative.
To develop among them the qualities of good leadership.

To develop the Habit of taking Responsibility
To Ensure them to follow right direction.

PK Tutoring

- * Have you ever done any group activity?
- * Have you ever taken the responsibility of leader?
- * To whom a group leader gives directing?
- * To whom a group leader gives feedback?

Announcement of Topic

- * After getting the right answers, PT will say well students! Today we will discuss about the topic Directing.

Method of Presentation

- * PT will teach with the help of Lecture Method.

Teaching Point

Meaning of Directing *

Directing refers to the process of instructing, guiding, inspiring, counselling, overseeing and leading people towards accomplishment of organisational goals.

PT activity

PT will explain the meaning with the proper use of Blackboard

Pupil activity

Pupil will listen carefully and make notes.

Teaching aid

Characteristics of Directing

Initiate action *

A Direction function is performed by managers alongwith planning, organising, staffing and controlling in order to discharge their duties in an organisation, while other functions prepare a platform for action.

Directing initiates action.

IT will

explain the meaning & proper use

of Blackboard.

Pupil will

listen

carefully and make

notes.

Directing

Directing refers to Process of instructing, guiding, inspiring, counselling, overseeing & leading people towards accomplishment of organisational goals.

* Pervasive function *

It takes place at every level of an organisation. Every manager provides guidance and inspiration to his subordinates.

Teaching point
Continuous activity *
It is continuous function as it continuous throughout the life of an organisation irrespective of the changes in the managers or employees.

PT activity
PT will explain the points with the help of examples.

Pupil activity
Pupil will understand & listen carefully & make notes.

Teaching aid

Descending Order of Hierarchy → Directing
flows from top level of management to the bottom level. Every manager exercises this function on his immediate environment & subordinate.

Teaching Point
Human factor *
 It is a significant function that gets the work done by employees & increases the growth of an organisation.

IT activity

Pupil activity

Teaching aid

PT will
 explain the
 points with
 examples

pupil will
 listen
 carefully
 and make
 notes.

Integrate efforts *
 Directing integrate efforts of all employees and departments through persuasive leadership and effective communication towards the accomplishment of organisational goals.

Recapitulation

*

What is meaning of directing?

What is the flow of direction in management?

Homework

*

Make a flowchart of directing & its features.

PT Roll no. * 24102

Date * 12-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Importance of Directing

Class * XII

General aids

* A well equipped classroom, blackboard, chalk & duster and pointer etc.

Specific aids

* A story will be told by relating it to the topic.

General aims* To enable the students to get more knowledge.
To ensure the growth of the students.
To develop confidence among them.Specific aims* To enable them to understand the importance of Directing.
To enable them to follow the direction of superior.PK Tying

*

Who supervises you in school?

To whom teachers have to report?

To whom principle is answerable?

Announcement of Topic

* PT will announce the topic by saying: Hello students! Today we will discuss about the importance and principles of directing.

Presentation of Topic

* PT will present the topic with the help of Lecture cum discussion method.

Teaching Point

PT activity

Pupil activity

Teaching aid

Importance of directing

PT will

pupil will

* Initiate Action

explain

listen

* Integrate efforts *

importance

carefully

It involves individual & group effort to achieve organisational goals.

of Direction

* Leadership & Motivation

* Maintain stability

Principles of directing

→ Maximum individual contribution.

PT will

Pupil will

explain

listen

→ Harmony of objective & unity of command

Principles

carefully

of directing

Elements of Direction

- Supervision
- Motivation
- Leadership
- Communication

Teaching Point	PT activity	Pupil activity	Teaching aid
* Managerial communication	PT will elaborate the points	Students will make notes.	
* Leadership			
* Follow up			

Elements of Direction

→ Supervision	PT will	Pupil will
→ Motivation	differentiate	note down
→ Leadership	three focus	the points
→ communication	points	

Recapitulation

What are importance of directing?
 What are principles of directing?
 Explain elements of direction.

Homework

What are Qualities of Good Leadership?
 Explain supervision & Motivation.

Macro lesson plan

PT Roll no. * 24102

Date * 13-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Controlling

Class * XII

General aids * A Well equipped classroom, chalk, duster, board.

Specific aids * using of Blackboard in specific manner.

General aims * To develop and maintain their interest in classroom.

To maintain the ~~Qualities~~ of leadership.

To establish habit of reading and communicating.

Specific aims * To enable them to response efficiently in any situation.

To enable them to learn meaning & process of controlling.

PK Tuhing

* who have played the role of leader among you.
(what are qualities of good leadership)

Announcement of
Topic

PT will announce the topic by saying well students today we will do topic of controlling.

Method of presentation

PT will use discussion cum lecture method to explain the topic.

Teaching points

PT activity

Pupil activity

Teaching aids

Meaning of controlling.

It means that everything in an organisation is performed as per plans.

PT will explain meaning by giving examples

Pupil will listen carefully

Importance of controlling

* Accomplishing goals of organisation.

PT will explain need X

Pupil will listen

* Judging accuracy of standards.

importance of controlling.

carefully.

* Making efficient use of resources.

* Improving Motivation.

Controlling

It means that everything in an organisation is performed as per the plans.

Process of controlling :

* setting performance standards.

PT will verbalize what will elaborate with listen

* Measurement of Actual Performance.

the help of carefully examples.

* Comparison of Actual Performance with standards.

* Analysing Deviations.

* Taking corrective actions.

Recapitulation

* what do you mean by controlling?

what is importance of controlling?

How explain process of controlling?

Homework

* Draw a flowchart of the process of controlling.

Macro lesson plan

104

PT Roll no. * 24102

Date * 13-09-23

subject * Business studies

Duration * 35 minutes

Topic * Sole Proprietorship

Class * XI

General aids * A Well equipped classroom with chalkboard, chalk, Duster and pointer

Specific aids * Blackboard will be used appropriately.

General aims *

- To enable the students to get familiar with features of various business form.
- To enable students to get information of all aspects of commerce.
- To enable students to apply knowledge of commerce in real life situation.

Specific aims *

- To Enable the students to know the meaning of sole proprietorship, its features, advantages & Disadvantages.

- To motivate the students to start their own ventures & apply the knowledge effectively for success.

PK Testing

*

can a single person start a business?

what do you mean by proprietor?

Announcement of

*

Topic

PT will announce the topic by saying well students today we will do the topic - sole proprietorship.

Presentation of

*

Topic

PT will announce the topic by lecture with discussion method.

Teaching points

PT activity

pupil activity

Tracking aids

Meaning

→

It is one

PT will

pupil will

man business organisation

explain the

listen

which is owned & managed by a single person.

meaning of proprietorship

Carefully

Features of sole proprietorship

- Lack of legal formality

- Unlimited liability

- Owner is only risk bearer

- No separate identity

- Business and Businessman

are one & same.

PT will

explain the

points

students

will listen

Carefully

Advantages of sole proprietorship

→ Complete Control

→ No need to share profits.

→ Maximum satisfaction

→ Need not to publish financial accounts

Teaching points	PT activity	Pupil activity	Teaching aid
Advantages of sole proprietorship			
* complete control	PT will ask	sole	
* need not to publish financial accounts.	which is oldest form	Proprietorship	
* No need to share profits of Business?			
* Maximum satisfaction			
Disadvantages *			
* unlimited liability			
* sole proprietor have limited managerial ability.			
* owners have limited capital & so on			

Respiration

* what do you mean by sole proprietorship.
Explain its advantages & disadvantages

Homework

* Write features of sole proprietorship.

Master lesson plan

107

PT. Roll no. * 24102 Date * 14-09-20
Subject * Business studies Duration * 35 minutes
Topic * Partnership Class * XI

General aid * A well equipped classroom, chalk, duster and Blackboard.

Specific aid * A chart related to partnership firm.

General aims * To develop students interest in elements of Commerce.
To help the students to apply their knowledge in real life.

Specific aims * To enable students to know the features of Partnership
To enable them to get the knowledge of working of Partnership

Pr. Questioning * Can a sole proprietor invest huge amount & bear loss
What do we call if more than one person start a Business?

Announcement of topic * Well students Today we will discuss about Partnership firm and its features.

Method of Presentation * Pupils teacher will use discussion method.

Teaching Point	PT Activity	Will activity	Teaching aid
According to Partnership Act 1932 section (4) - It is the relationship between persons who have agreed to share profits of a business carried on by all or any one of them acting for all.	PT will read a definition from the book & explain it.	Students will pay attention	

Features of Partnership *

- * Number of persons - Maximum 20, in case of Banking upto 10.

- * Agreement between partners.

- * Legal sharing of profit
- * Unlimited liability
- * Principle and agent relation.

PT will explain features of Partnership

Students will make notes.

Partnership

It is relationship between persons who have agreed to share profits of a business carried on by all or anyone of them acting for all.

Recapitulation

* What do you mean by partnership?

What are features of partnership firm?

Homework

* Draw a chart showing advantages and disadvantages of partnership firm.

Macro lesson plan

110

PT Roll no. * 24102

Date * 15-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Hindu Undivided family

Class * XI

General aids * A Well equipped room, Blackboard, Chalk, duster & Pointer

Specific aids * PT will approximately use blackboard to teach topic.

General aims * To develop the interest in element of Business

To develop Personality of Business Individual.

To Help students to apply their knowledge in real life.

Specific aims * Students will be able to know about Features of HUF.

Students will know about different forms of Business.

PK Testing * Have you ever encountered a business form in which only one family member runs the business form for a long period of time.

Announcement * PT will announce the topic by saying well students!

of Topic Today we will discuss about Hindu Undivided Family.

Presentation * PT will use lecture method to teach a topic.

PT will use blackboard side by side.

Teaching point	PT activity	Pupil activity	Teaching aid
It is a form of business organisation which doesn't enjoy any separate legal entity from it. It's membership can be acquired only by birth or by marriage to male member of family. HUF can be divided into	PT will explain meaning of Hindu Undivided Family to students.	Students will listen carefully.	
2 Parts → <u>Mitakshara</u> & <u>Dayabhaga</u> → It is applicable to whole of India except Assam & Bengal. Under this, son has right by birth in joint family property.	PT will explain difference between Mitakshara & Dayabhaga.	Students will listen carefully.	
<u>Dayabhaga</u> → It prevails only in Bengal & Assam. The share of members is specified.			

Features of Hindu Undivided

Family :-

Teaching point	PT activity	Pupil activity
* Governance of Hindu law	PT will	students
* Liability * It is of Karta.	explain & write down	will listen & note down in their Notebook
* Membership * only by Birth or by marriage to male	Features of HUF.	
* Number of members - Minimum, Maximum no limit.		
* Continuity - It is permanent.		

Merits of HUF *	PT will	students will
- Quick decision	explain as	make
- Freedom in choice of Business.	he is free to decision, He	Notes.
- No legal formalities	enjoys	
- limited liability	complete	
- secrecy	freedom	

Teaching aid

Merits of HUF

- * Quick Decision
- * Freedom in choice of Business.
- * No legal formalities
- * limited liability
- * Secrecy

Homework

Name any five organisations that are run by HUF system.

Recapitulation

*

Define HUF and its advantages.

List the features of HUF.

Homework

*

Name any five organisations that are run by HUF system.

PT Roll no. * 24102

Date * 16-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Cooperative societies

Class * XI

General aids * A well equipped classroom with Blackboard, chalk, duster and pointer.

Specific aids * PT will appropriately use Blackboard to teach the topic.

General aims * To enable the students to get familiar with features of various Business forms.

To enable the students to apply the knowledge of Commerce in real life situations.

Specific aims * students will know the meaning of cooperative societies, its features & advantages.

PT Testing * Name the different form of Business forms.

Is profit priority of all types of firm or some give preference to interest of public?

The firms that give preference to welfare are called ?

Announcement of Topic *

PT say that Today we will do the topic Cooperative societies.

Method of Presentation

* PT will use lecture cum discussion method to present the topic.

Teaching Point

As per section 4 of Indian Cooperative Societies Act, 1912. The society which has its objective the promotion of economic interest of its members in accordance with cooperative principle.

PT activity

PT will

explain the meaning of cooperative societies.

Pupil activity

Students will

listen & carefully

Teaching aid

Features of cooperative society

- * Voluntary Membership
- * Democratic management
- * Service motive
- * Limited liability
- * Separate legal entity.

PT will

note down the features.

* will

explain it.

Pupils will

explain points

Teaching Point

IT activity

Pupil activity

Teaching aid

Merits of cooperative societies

- * Open Membership
- * service Motive
- * surplus shared by Members
- * low management cost
- * limitations *
- * Lack of secrecy
- * Lack of unity
- * limited capital
- * NO scope of growth

IT will explain students
merits & will listen
demerits of carefully
cooperative societies

Merits of cooperative societies *

- * Open membership
- * service motive
- * surplus shared by Members
- * low management cost

Recapitulation

which type of firm protect interest of members
list the features of cooperative societies

Homework

Make a chart on merits & demerits of
cooperative societies.

Macro lesson plan

117

PT Roll no. * 24102

Date * 17-09-20

Subject * Business studies

Duration * 30 minutes

Topic * Joint stock company

Class * XI

General aids * A Well equipped classroom with chalkboards, chalks, duster and marker.

Specific aids * A chart related to topic will be shown to students.

General aims * To develop interest among students for the subject.

To develop reasoning skill among students.

Specific aims * Student will get to know about how a company is formed & what are its salient features.

PR Testing * What are various forms of organisations?
Which form of organisation has enough Manpower?

Announcement of * IT will announce the topic by saying that
Topic today, we will study company.

Method of presentation * IT will use lecture with discussion method along with explanation technique.

Teaching Point	PT activity	Pupil activity	Teaching aid
Meaning of company * A company is an artificial person created by law that has an existence separate and apart from its owner. It has a distinctive name, a common seal & perpetual succession of members. It can sue and be sued in its own name.	PT will tell meaning of company to students	Students will listen to teacher carefully.	

Characteristics of company

- * Artificial legal person
- * separate legal Entity
- * Common seal
- * Perpetual Existence
- * Limited liability
- * Transferrability of shares.

Why company is called Artificial person

Because it has no body & no conscience

Features of company *

- * Artificial legal person.
- * separate legal entity.
- * Common seal
- * Perpetual existence

Recapitulation

*

What do you mean by term company?
Why a company uses common seal?
Is transferability of share possible in company?

Homework

*

Write the meaning & features of company form of Business organisations.

Macro lesson Plan

120

PT Roll no. * 24102

Date * 18-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Incorporation of company

Class * XI

- General aids** * A well equipped classroom with a chalkboard, chalk, Duster.
- Specific aids** * PT will use chart related to Topic.
To develop interest among students for the subject.
To develop their thinking ability.
- General aims** * To Help them correlate Theoretical & Practical knowledge.
- Specific aims** * To enable students to get knowledge about the steps involved in incorporation of company.
- PK Taking** * Explain the function of common seal of company.
What do you mean by transferability of shares?
- Announcement of Topic** * After getting response PT will announce the topic by saying well students! Today we are going to discuss about incorporation of company.
- Method of Presentation** * PT will use lecture cum discussion method to explain the topic.

Teaching point

Incorporation of company

The incorporation of company refers to legal process that is used to form a company. An incorporated company is separate legal entity recognised by the law.

IT activity

PT will tell the meaning of incorporation of company.

Pupil activity

Students will listen to teacher carefully.

Teaching aid

- Steps involved in incorporation of company**
- * Approval of the proposed name of a company from Registrar.
 - * Documents to be filled with Registrar.
 - * Memorandum of Association
 - * List of Directors
 - * Consent of Directors
 - * Statutory Declaration

To whom document for registration are submitted?

Is content of documents needed?

Registrar of company.

Yes

- Steps incorporation of company ***
- Approval of Proposal name.
 - Documents should be filled
 - Letter of Authority
 - Letter of Registrar of company

Teaching point	PT activity	Pupil activity	Teaching aid
- Letter of authority for making necessary correction in Memorandum Articles. - Letter of registrar of companies about availability of name. - Statement of nominal capital. - Payment of necessary fees. - Registration of company after verification of document by registrar. - Issue of certificate. - Commencement of Business.			

Recapitulation?

* What do you mean by Incorporation of company?
To whom document for registration are submitted,

Homework

* Revise meaning & process involved in incorporation of company.

PT Roll No. * 24102

Date * 19-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Merits & Demerits of company

Class * XI

General aids * A well equipped classroom with chalk, Blackboard, Duster and Pointer.

specific aids * PT will use approximately Blackboard to teach topic.

General aims *

- To enable students to know real life functioning.
- To develop interest among students about commerce.
- To Help them to apply knowledge in real life.

specific aims *

- To enable students to real life knowledge of company and its merits & demerits.
- To help students to choose form of business organization they want to opt in future.

PK Testing *

- What do you mean by company?
- What is the features of company?
- Which type of person is company?
- Why should we choose company form of Business?

Announcement
of Topic *

Well students! Today we will discuss about merits & demerits of company.

Method of Presentation * PT will use explanatory method to teach the topic.

subject Matter	PT activity	Pupil activity	Teaching aid
A corporation is an artificial person, intangible & existing only in the eyes of law.	PT will revise definition of company taught in last class.	students will recall the definition of company.	

Merits of joint stock company

* Accumulation of Large	PT will note	students will	
* Perpetual existence	down merits	make down	
* Limited liability	of Joint	notes.	
* Transferability of shares.	stock company		
* Democratic set up	on blackboard		
* Diffused Risk	& explain		
* Economics of Large scale Business.	them in detail.		

Teaching Point

Pr activity

Pupil activity

Teaching aid

Limitation of Joint stock co.

- * Lack of Quick decision making
- * Lack of secrecy
- * Concentration of economic Power.
- * Separation of ownership and management.
- * Excessive state regulation
- * Fear of funds shortage

Merits of Joint stock company

- Limited liability
- Perpetual existence
- Transferability of shares
- Democratic setup

Recapitulation

*

What is taken for formation of company?
which business organisation is appropriate for large scale production?
What is perpetual succession?

Homework

*

What are merits & demerits of company form of business?

PT Roll no * 24102

Subject * Business studies

Topic * E-commerce

Date * 20-09-25

Duration * 35 minutes

class * XII

General aids * A well equipped classroom with chalkboard, chalks, duster & pointer.

Specific aids * A chart related to topic will be used to teach a topic.

General aims * To Develop interest of students in E-commerce.

Specific aims * To enable students to know meaning of E-commerce.

PK Testing * To enable students to know features of E-commerce.

What type of goods you like to buy?

What do we call when we buy things online?

Announcement of Topic * PT will announce the topic well students! Today we are going to discuss about meaning & features of E-commerce.

Presentation of Topic * PT will use lecture-cum discussion method. B.B. work will be done side by side.

Subject Math

PT activity

Pupil activity

Teaching aid

It is an advanced technology

Teaching Point	PT activity	Pupil activity	Teaching aid
Example * It is a process of doing Business online.	Why do you prefer online shopping?	It is available 24x7. Moreover wide variety is there.	
* According to Dictionary.com, The conducting of Business communication, transactions over Network and through computer.			

According

Anytime - Anywhere Commerce

- * It is possible to carry out e-commerce anytime from anywhere.
- * online Marketing, world level expansion, effective advertising.

Features of E-commerce

- Anytime
- Anywhere
- online Marketing

Recapitulation

Homework

*

*

- what do you understand by E-commerce?
- List out advantages of E-commerce.

PT Roll no. * 24102

Date * 21-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Importance of E-commerce

Class * XII

General aid * A well equipped with chalkboard, chalk, duster and Pointer.

specific aid * PT will use flash cards to teach importance of E-commerce

General aims * To develop interest among students for subjects
To enable them to understand the relationship of Commerce and Technology.

specific aims * To enable students to explain the importance of E-commerce in your own words.

IK Testing * PT will ask - what do you mean by E-commerce?
Enlist the features of E-commerce.

Announcement of Topic * PT will announce the topic well students Today we are going to discuss about importance of E-commerce

Method of Presentation * PT will use lecture cum discussion method to teach the topic.

Teaching Point	PT activity	Pupil activity	Teaching aid
Importance of E-commerce for customers *			
* Availability, anytime, anywhere - It helps customer to do transactions 24x7 basic from any location.	Do you prefer online buying & selling?		
* Better choice to customers.			
* For organisation	Do you think, you get more choices on web?	yes, web offers a variety of products.	
* Easy Interaction			
* Reduce cost			
* Increase Productivity			
* For society			
→ * customers get goods on lesser prices.	Pupil teacher will tell that	students will participate effectively in	
* when customers receive offers on the price of product, it is beneficial for low income group.	organisation presents them effectively through web.	classroom Environment.	

Importance of E-commerce

- For customer
- For organisation
- For society

Teaching Point :-

- * In today's era, Nobody has time to waste in Markets. so shopping online saves time of the customers.
- * shopping online is useful to public services.

IT activity

PT will tell that ultimate effect of online shopping & online business comes upon the customers.

Pupil activity

students will clear their doubts if any.

Teaching aid

Recapitulation

*

Explain Benefits of E-commerce to society & organization.

How E-commerce is beneficial for its customers.

Homework

*

Write the importance of E-commerce for its customers, society & organization in your own words.

PT Roll no. * 84102

Date * 22-09-25

Subject * Accountancy

Duratin * 36 minutes

Topic * Income statement

class * XI

P & L A/c

General aids *

A well equipped classroom with chalkboard, chalk, Duster, Pointer.

Specific aids *

A Real extract of financial statements of a trading company.

General aims *

To develop interest in commerce at secondary level,

To develop interest in commercial activity.

To make them understand how the real financial statements are prepared.

Specific aims *

To enable students to know how financial statements are recorded in Books.

To enable students to record transaction in Trading & P & L Account

PK Testing *

which is the first step of recording transaction which is called final book of recording

After checking errors with Trial balance which Account is prepared.

Method of Instruction & PT. will use lecture method to explain the topic.

Subject Matter	PT activity	Pupil activity	Teaching aid
Financial statements are organised summary of detailed information about financial position & performance of enterprise.	PT will explain meaning of financial statements to students	Students will listen to teacher carefully.	
Income statement i.e.			
Trading & P & L Account	PT will explain	Students will	
It shows financial performance of business operation during an accounting period.	How income statement is started with	make notes along with this	
The first part is called Trading account. It reveals gross profit or gross loss.	Trading & P & L A/c.		
The second part is called P & L A/c. It shows Net Profit & Net Loss.			

Subject Matter	PT activity	Pupil activity	Teaching aid
Trading Account → It is part of Income statement. It is nominal account & is prepared to assess gross profit & gross loss of a Business enterprises during an accounting year.	PT will make Performance of Trading Account.	Students will make Performance on Notebook.	
- Item on Debit side - Opening stock - Net Purchase - Direct expenses - wage, carriage, factory expenses, petrol, fuel, power & lightening expenses.	Teacher will tell about items to be recorded on Debit & credit side.	Students will listen carefully.	
Items on credit side * * Net sales * Closing stock			

subject Matter

PT activity

lupil activity

Teaching aid 134

Profit and loss account
after transferring Trading
Account.

Items on Debit side *

- Gross loss
- Indirect Expenses such
as 1- Office and administra-
tive expenses.
- selling & distributive exp.
- Financial Expense
- Maintenance expenses
- Net profit.

PT will

explain all
the items
which are
shown on

Debit and
credit side
of P&L.

students will

listen to
teacher
carefully.

Items on credit side :-

- Gross Profit
- other Income
- Non trading
- Abnormal gain
- Net loss.

Trading & P&L A/c.
as on _____

Dr.

Cr.

Particulars	Amount	Particulars	Amount
To Opening stock		By Sales	
To Purchases		By Gross loss	
To Direct expenses			
To Gross Profit			
To Indirect expenses		By Net Profit	
To Net Profit			

Recapitulation

*

which is Income statement,

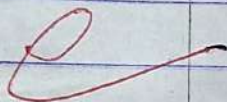
which account is prepared to assess gross profits,

which account is prepared to assess Net Profit,

Homework

*

Solve the numerical questions of the topic from
Back exercise.



Pupil Teacher Roll no. * 24102

Date * 23-09-25

Subject * Accountancy

Duration * 30 minutes

Topic * Financial statement - Balance sheet

Class * XI

General Aids * A Well equipped classroom with chalkboard, chalk
Duster and Pointer.

Specific Aids * A Real extract of Balance sheet of a established company.

General Aims * To Develop understanding of Commerce.

To enable students to get more knowledge.

To develop interest of students in subjects.

Specific Aims * To enable students to know how financial transactions
are recorded.

To enable students to record transactions in Balance sheet

PR Testing * Which account is prepared to show financial

Performance of Business operations?

Which account show the Net Profit / Loss of Business
enterprise?

Which statement is used to know financial
Position of Business?

subject matter

- liabilities which will have to be discharged at last is shown first.
- The most fixed asset, L&B will come first, followed by P & M, stock, Debtors & cash at a Bottom.

- Assets and liabilities are arranged in two ways
- In order of performance
- Higher is shown at first & last is shown at last.

In order of liquidity
An Enterprise firstly show an asset which is more readily converted into cash followed by assets which can't

PT activity

How assets are arranged in Balance-sheet & How working capital is calculated

PT will ask the questions side by side?

Pupil activity

According to liquidity & working Capital - current Asset - current liability

Students will give answer.

Teaching aid

Balance sheet as on date

Liabilities	Amnt	Asset	Amnt
Capital		Land	
Add - N.P		P & M	
Less - Drawings		Furniture & Fittings	
Non-current liabilities		Current Assets	
Debtors			
Current liabilities			

Subject Matter	PT activity	Pupil activity	Teaching aid
be easily converted into cash.	PT will ask questions side by side.	students will give the answers.	

Vertical format * It shows nature of Business to owner i.e capital. It also shows amount of investment in fixed assets & working capital.

Recapitulation * How financial position of Business is analysed, In which side asset are shown in balance sheet,

Homework * Solve practical problem of topic from your book.

PT Roll no * 24102

Date * 24-09-25

Subject * Accountancy

Duration * 35 minutes

Topic * share capital

Class * XII

General aids *

A well equipped classroom with chalkboard, chalk, duster etc.

Specific aids *

A chart showing type of share capital

General aims *

To develop interest of students in accounts.

To develop understanding and thinking power.

To promote self learning.

To develop reasoning skills.

Specific aims *

Knowledge - students will get knowledge about share capital.Comprehensive - students will be able to explain meaning of share capital.Application - students will get the knowledge to apply their knowledge in the real life.

Pr. Testing *

What is company?

what is the owner of share known as?

Announcement of PT will use lecture and discussion method and B.B

Topic work will be done side by side.

Method of students Today he will do the topic 'share capital'

Presentation PT will explain different types of shares.

Subject Matter	PT activity	Pupil activity	Teaching aid
<u>Share</u> → share represents a unit of ownership in a company.	The total capital of a company - Rs 5 lakhs is divided into 50000 shares of 10 each will be called share capital.	Students will listen carefully.	

Types of shares

- * Preference shares → They are paid dividend before any dividend paid on equity shares.

Subject Matter	PT activity	Pupil activity	Teaching aid
<u>Equity shares</u> → These are those shares which is entitled to dividend and Repayment of capital.	PT will explain the points & also ask students to give example	Eg- TAT Ltd. listed with 10 lakh share of 10 each = 1 crore	
<u>Types of share capital</u> → <u>Authorised capital</u> → It is maximum amount of capital which company can issue.			<u>Types of share capital</u> → Authorised capital → Issued capital → subscribed capital
→ <u>Issued capital</u> → The portion of authorised capital which is actually offered to public for subscription.	PT will explain points	students will listen carefully.	
→ <u>subscribed capital</u> → The portion of issued capital that has actually subscribed for by public.			

Subject Matter

PT activity

Pupil activity

Teaching aid

Called up capital → It is that portion of subscribed capital which the shareholders have called to pay.

Recapitulation

*

what are shares?

what is share capital?

what do you mean by called up capital?

Homework

*

Revise classwork

PT Roll no. * 24102

Date * 25-9-20

Subject * Accountancy

Duration * 30 minutes

Topic * Share Capital

Class * XII

General aids *

A Well equipped classroom with whiteboard, marker.

Specific aids *

Chart showing Performance of Balance sheet.

General aims *

To develop interest of students in subjects.

To develop understanding and thinking power.

To Promote self-learning

To Develop reasoning skills.

Specific aims *

Explain process of ~~Raising~~ share capital & its accounting treatment.

To make them understand how shares are issued at par and at Premium.

What is owner of share known as?

What are different types of share capital?

PT will announce the topic by saying

Will students Today we will discuss about

issue of shares & its accounting treatment.

Method of Presentation	PT will lecture method with explanation technique.		
------------------------	--	--	--

Subject Matter	Pupil activity	Pupil activity	Teaching aid
Issue of shares for cash at Par.	Each share has face value like	students will listen & understand.	
When shares are issued at Par then amount is equal to face value of shares.	to each.		

Accounting Treatment

For Application Money Received
Bank A/c Dr.

To share application A/c

PT will write accounting entries in black board.

students will listen & make notes.

Application money adjusted
Share application A/c Dr.
To share capital

Subject Matter	Pr activity	Pril activity
→ For share allotment due - share allotment A/c Dr.	How shares	It can be
for TO share capital A/c	can be	issued at
→ for allotment money received → Bank A/c Dr.	issued ?	par,
TO share Allot. A/c		Premium & at discount.
→ For call money due :- share call A/c Dr.		
TO share capital A/c.		

Issue of shares with cash at premium.

When shares are issued
at amount more than face
value of shares, they
are said to be issued
at premium.

what do you
mean by
shares issued
at premium?

It means
shares are
issued at
price more
than face
value.

If premium amt. is
due with application

Teaching aid

Journal entries

for Application money
received *

Bank A/c Dr.

TO share application A/c

For share allotment
due *

share allotment A/c Dr.

TO share capital A/c

For share allotment
money received :-

Bank A/c Dr.

TO share allotment A/c

money

Bank A/c Dr

To share applications A/c

* If premium amount with allotment

→ share Allotment A/c Dr

To share capital A/c

To securities premium Reserve

→ Bank A/c Dr

To share allotment A/c

* If premium amount with call :-

→ share call A/c Dr

To share capital

To securities premium Reserve

→ Bank A/c Dr

To share call A/c

Recapitulation

*

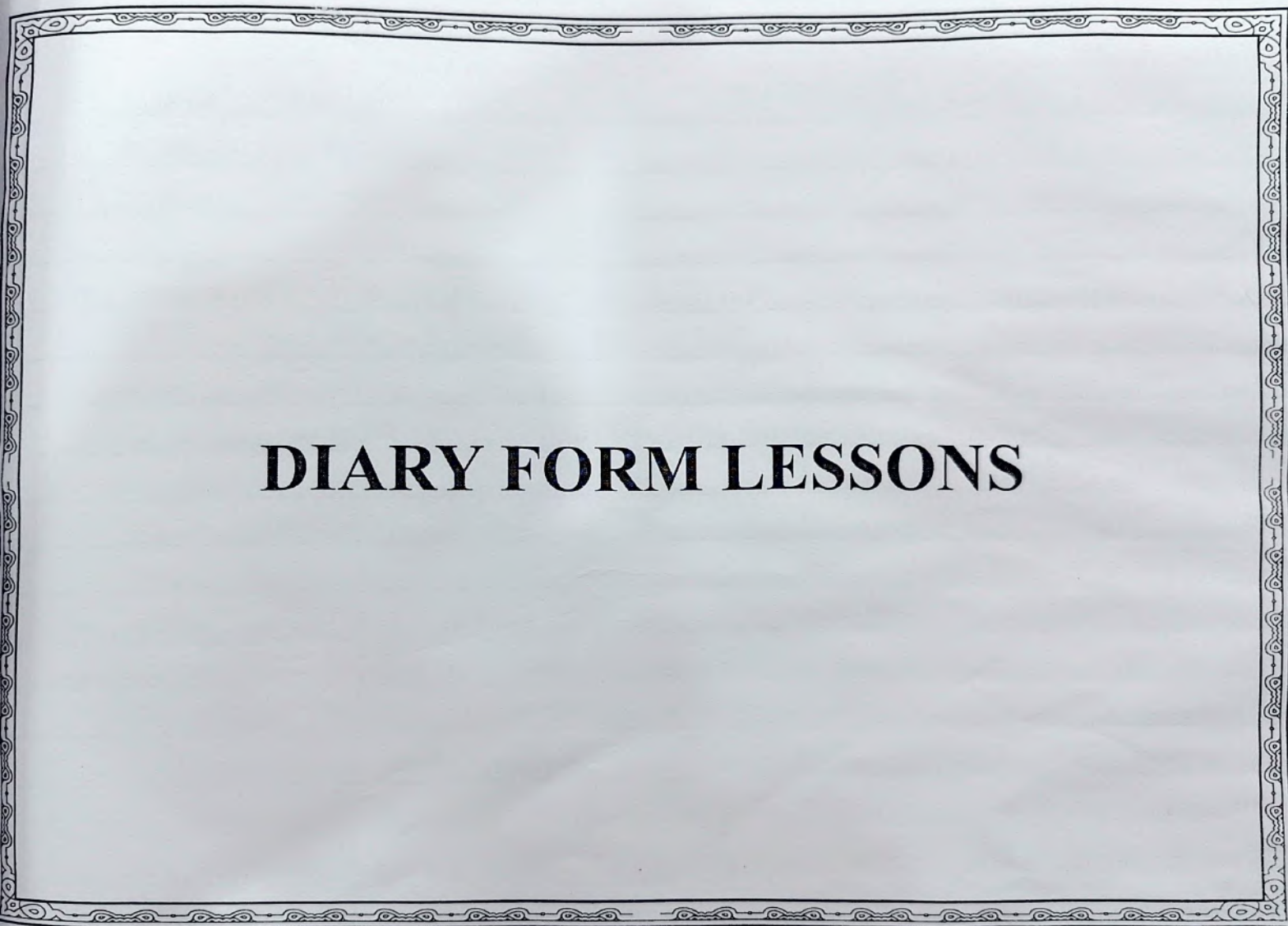
What is authorised capital

What do you mean by issue of shares?

Homework

*

Rewrite Accounting entries

A decorative border with a repeating scroll pattern surrounds the central text.

DIARY FORM LESSONS

Date * 24-10-25

PT Roll no. * 24102

Duration * 35 minutes

Subject * Business studies

Class * XI

Topic * Coordination

Teaching Point	Specific objectives	Teaching method	Teaching aids	Evaluation
Introduction *	students will be	Lecture	chalk	What do you mean
Meaning of coordination	able to define meaning of coordination	Method	Board	by coordination?
Features of coordination	students will be able to explain features of coordination	Lecture Method	chalk Board	Explain different features of coordination
Importance of coordination	students will be able to explain importance of coordination	Discussion Method	chalk board	Explain importance of coordination

Teaching Point	Specific Objectives	Teaching method	Teaching aid	Evaluation
Process of coordination	Students will be able to explain process of coordination.	Lecture Method.	Chalk-board	Explain process of coordination.

Homework *

Learn and revise meaning, features and importance of coordination.

Write notes of coordination in your notebook.

PT Roll no. * 24102

Date * 26-10-25

Subject * Business studies

Duration * 35 minutes

Topic * Commerce - Meaning, nature & Components

Class * XI

Teaching Point	Specific objectives	Teaching methods	Teaching aids	Evaluation
Meaning of Commerce	Students will be able to explain meaning of Commerce.	Lecture Method.	Chalkboard	Define Meaning of Commerce.
Nature of Commerce.	Students will be able to explain nature of Commerce.	Lecture Method	Chalkboard	Explain Nature of Commerce.
Components of Commerce	Students will be able to explain the Component of Commerce.	Lecture with discussion method	Chart related to topic	Explain Components of Commerce.

Teaching Point	Specific objectives	Teaching methods	Teaching aids	Evaluation
Branches of Commerce	Students will be able to explain the components of Commerce.	Lecture Method	Chalkboard work	Explain components of Commerce.

Homework

*

Learn and revise meaning, nature and branches of Commerce.

Write components of Commerce in your Notebook.

PT Roll no * 24102

Date * 28-10-25

Subject * Business studies

Duration * 30 minutes

Topic * E-Business (Meaning, scope, merits & demerits)

Class * XI

Teaching points	Specific aims	Teaching methods	Teaching aids	Evaluation
Meaning of E-Business	Students will be able to define meaning of E-Business.	Lecture Method	Chalkboard work	Define E-Business.
Scope of E-Business	Students will be able to elaborate scope of E-Business.	Lecture with Discussion method	Chalkboard work	Discuss scope of E-Business.
Benefits of E-Business	Students will be able to explain benefits of E-Business.	Lecture with discussion Method	Chalkboard work	Tell merits of E-Business

Teaching Points	Specific aims	Teaching method	Teaching aid	Evaluation
Demerits of E-Business	Students will be able to Enlist demerits of E-Business.	Lecture with discussion method.	Chalkboard work.	State demerits of E-business.

Homework *

Learn and revise meaning & scope of E-Business
Write down merits & demerits of E-Business.

IT Roll no. * 24102

Date * 30-10-25

Subject * Accountancy

Duration * 35 minutes

Topic * Provision & Reserves

Class * XI

Teaching Points	Specific objectives	Teaching method	Teaching aid	Evaluation
Meaning of Provision	Students will be able to define Provision	Lecture Method	Chalkboard work	What do you mean by Provision?
Meaning of Reserve	Students will be able to tell the meaning of reserve.	Lecture Method	Chart related to topic	What do you mean by Reserve?
Difference between Provision & Reserve	Students will be able to differentiate between Reserves & Provisions.	Lecture Method	Chalkboard work	Explain the difference between two.
Meaning of Provision for Depreciation	Students will be able to explain Provision for Depreciation	Lecture Method	Chalkboard work	Define Provision for Depreciation

Homework

* to learn & revise the meaning of Provision & Reserve.

write difference between Provision and Reserve.

PT Roll no. * 2410228 Date * 1-11-25
 Subject * Business studies Duration * 35 minutes
 Topic * departmentation class * XI

Teaching Points	Specific aims	Teaching methods	Teaching aids	Evaluation
Meaning of departmentation	Students will be able to explain meaning of departmentation	Lecture Method	Powerpoint Presentation	what is meant by departmentation?
Definition of departmentation	Students will be able to define departmentation.	Lecture method	Powerpoint presentation	explain definition of departmentation.
Need of departmentation	Students will be able to tell the need of departmentation in an organization.	Lecture with discussion method.	Chalkboard work	what is its importance?

Teaching Point	Specific aims	Teaching method	Teaching aid	Evaluation
Benefit of Departmentation.	Student will be able to explain benefits of Departmentation.	Lecture Method	Chalkboard Black	Explain benefit of Departmentation.

Homework

- * Revise meaning & definitions of Departmentation.
Write the need of departmentation in an organization.

PT Roll no. * 24602

Date * 3-11-25

subject * Economics

Duration * 35 minutes

Topic * Inflation

Class * XII

Teaching points	Specific aims	Teaching method	Teaching aid	Evaluation
Meaning of Inflation	Students will be able to tell meaning of Inflation.	Lecture Method	Chalkboard Work	What is meaning of Inflation?
Definition of Inflation	Students will be able to define the terms Inflation.	Lecture Method	Chalkboard Work	Explain the definition of Inflation.
Causes of Inflation	Students will be able to tell the causes of Inflation.	Lecture cum Discussions method	BR work	Describe causes of Inflation.

Teaching Points	Strategic Objectives	Teaching Method	Teaching aid	Evaluation:
Measures of Inflation:	Students will be able to tell that How Inflation is measured?	Lecture Wm Discussion method	BB work 3rd PPT.	Explain Measuring Inflation

Homework

*

Learn the definition of Inflation
Write the causes of Inflation
Write the measures of Inflation

IT Roll no. * 24102.

Date * 4-11-25

Subject * Accountancy

Duration * 35 minutes

Topic * Computerised Accounting

Class * XII

Teaching Points	Specific Aims	Teaching method	Teaching aid	Evaluation
Meaning of computerised accounting	Students will be able to explain meaning of computerised Accounting.	Lecture Method	chalkboard work.	Explain meaning of computerised Accounting.
Features of computerised Accounting	Students will be able to explain features of computerised Accounting.	Lecture with discussion Method	chalkboard work.	Explain features of computerised Accounting.
Benefits of computerised Accounting	Students will be able to explain Benefits of computerised Accounting.	Lecture Method	PPT	Explain Benefits of computerised Accounting.

Drawback of
Computerised
Accounting

Accounting
students will be
able to tell the
drawbacks of
computerised
Accounting.

lecture
Method

BB weak

Describe the
drawbacks of
computerised
Accounting.

Homework

*

Revise meaning and features of computerised Accounting.
Write merits and demerits of computerised Accounting
in your Notebook.

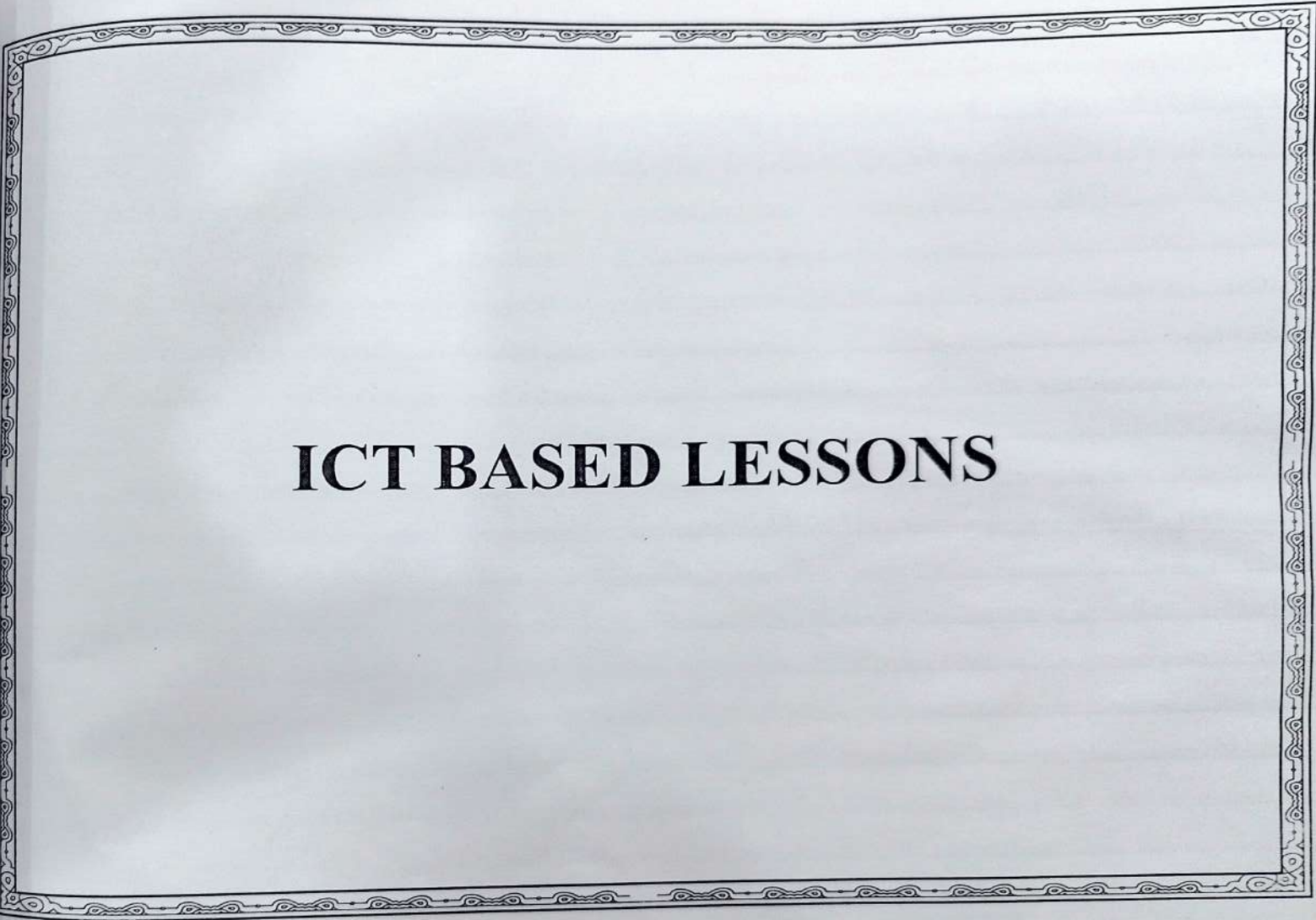
PT Roll no * 24102 Date * 6-11-25
 Subject * Business studies Duration * 35 minutes
 Topic * E-Commerce Class * XI

Teaching Points	Specific aims	Teaching methods	Teaching aids	Evaluation
Meaning of E-commerce	Students will be able to tell meaning of E-commerce.	Lecture Method	B.B work	Explain meaning of E-commerce
Types of E-commerce	Students will be able to tell various types of E-commerce.	Lecture cum Discussion Method	B.B work	Explain types of E-commerce
Benefits of E-commerce	Students will be able to tell the benefits of E-commerce.	Lecture Method	B.B work	Enlist the benefits of E-commerce.

Teaching points	Specific aims	Teaching method	Teaching aid	Evaluation
Need of E-commerce	Students will be able to tell the need of E-commerce.	Lecture Method	B.B Work	Explain the need of E-commerce.

Homeworks

- * Revise the meaning of E-commerce.
- Enlist the types of E-commerce.
- Write the Benefits of E-commerce.
- Write the need of E-commerce.

A decorative border with a repeating scroll-like pattern surrounds the central text.

ICT BASED LESSONS

PT Roll no. * 24102

Date * 27-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Sources of finance loan

Class * XII

General aids * A Well equipped classroom with chalkboard, chalk, Duster and pointer.

Specific aids * A Powerpoint presentation will be used to present the topic.

General aims *

- To develop interest in students for commerce.
- To correlate business studies with other fields of study.
- To Help them apply the knowledge of the subject to real life situations.

To Develop interest in commercial activities

Specific aims *

After studying the topic, students will be able to tell the meaning & sources of finance.

PK Testing *

How a person carry on th business?

What is basic and most important thing to start & run the business?

How a company arrange finance for business?

Announcement of * After getting response from students, PT will
Topic : announce the topic.

Well students! Today we are going to study
about sources of finance.

Method of * PT will use lecture method to teach a topic
Presentation : along with powerpoint presentation

Subject Matter	PT activity	Pupil activity	Teaching aid
<u>Sources of Finance</u> * There are various sources of Finance such as equity, loan, Debt, Debentures, working capital, loan etc. There are various sources of Finance.* long term sources Medium term sources short term sources	PT will tell various sources of Finance.	Students will listen to teach carefully.	

Subject Matter	PT activity	Pupil activity	Teaching aid
* Secured loans * unsecured loans * open ended loans * close ended loans	PT will ask what are the basic formalities to apply for a loan?	Guarantee - A proof of Identification - Residents Proof	
<u>Secured loans</u> * A secured loan is a loan in which borrower pledges some asset (car/property) as collateral security.	PT will ask what are secured loans?	For which a customer gives security to bank so that if person fails to pay Bank would recover from security.	
<u>Unsecured loans</u> * These loans don't have assets for collateral security. These loans may be more difficult to get & have high rate of Interest.			

subject matter	PT activity	lupil activity	Teaching aid
* Secured loans	PT will ask	Guarantee	
* unsecured loans	What are the	- A Proof of	
* open ended loans	basic formalities	Identification	
* close ended loans	to apply for a	- Resident	
	loan?	Proof	

Secured loans * A

Secured loan is a loan in which borrower pledges some asset (car/machinery) as collateral security.

PT will ask For which a customer give security to bank so that if person fails to pay Bank would recover from security.

Unsecured loans * These

loans don't have assets for collateral security. These loans may be more difficult to get & have high rate of interest.

Subject Matter	PT activity	LPT activity	Teaching Aid
Open ended loans * Such loans you can borrow over and over again. Credit cards are the most common types of open ended loans.	What is the but example of open ended loans?	Withdrawing money through credit cards.	

Close ended loans *

These can't be borrowed over and over again, if they have been repaid once. As you make payments on close ended loans, the balance of loan gets down.

Recapitulation

*

What is the most important thing for the smooth running of Business operations?

Give the names of different type of loans.

Define open-ended loans.

Give examples of unsecured loans.

What do you understand by secured loans?

Homework

*

Prepare a chart showing classification of different types of loans.

Write in brief on your Notebook about different type of loans.

PT Roll no. * 24102

Date * 28-09-25

Subject * Accountancy

Duration * 35 minutes

Topic * Cash Book

Plan * XT

General aids * A Well equipped classroom, chalkboard, chalks and Duster.

Specific aids * A Powerpoint presentation will be used to teach the topic.

General aims *
To develop interest among students for Commerce.
To develop interest in commercial activities.
To help them apply the knowledge in real life situation.

Specific aims *
To enable the students to know the meaning and features of Cashbook.
To explain different types of cashbook.

PK Testing * What do you do for maintaining systematic record of transactions?

which type of Books are prepared in a Business
 what is called a book that records only cash
 transactions

Announcement of * PT will announce the topic well students! Today we
 Topic will discuss about cash Book.

Method of * Alongwith use of Powerpoint Presentation, PT will use
 Presentation lecture method to explain the terms in more easy
 language.

Subject Matter	PT activity	pupil activity	Teaching aid
<u>Cash Book</u> → It is a special journal which is used for recording all cash transactions. It may be defined as a book in which transactions are recorded in detailed particulars of all money received & paid.	PT will ask the name of book in which only cash trans- actions are recorded.	Cashbook.	

subject matter

- Only cash transactions are recorded in cashbook.
- It perform the role of both Journal & ledger
- Receipt are recorded on debit side and payments on credit side.
- Transactions are recorded in chronological order.

PT activity

PT will ask
In what
order do
we prepare
cashbook
& record
Transactions

Pupil activity

Transactions
are
recorded
in
chronological
order.

Teaching aid/IT

Objectives of Preparing
Cash book * To find
out total cash receipts &
cash payments during given
period.

To ascertain balance of
Cash in Hand & cash at
Bank.

PT will
ask why do
we prepare
cashbook,

To ascertain
balance of
Cash in
Hand &
Cash at Bank.

Subject Matter

PT activity

Pupil activity

Tracking aid 9.

To verify correctness of cash in Hand and cash at Bank.

* Importance of cashbook *

* It is both subsidiary book and a principal Book.

* It helps the trade to understand the cash in Hand & cash at Bank.

* It gives information about daily closing cash & Bank balance at the end of each day.

PT will tell importance of cashbook to the students.

student will listen to teacher carefully

Recastulation

* Name the special book used to record cash receipts and cash payments.
What are objectives of preparing cash book?

Homework

* Do the Questions from the book.

PT Roll no. * 24102

Date * 29-09-25

Subject * Business studies

Duration * 35 minutes

Topic * Principles of Insurance

Class * XI.

General aid * A. Well equipped classroom with chalkboard, chalk, duster and pointer.

Specific aid * PPT will be used to teach the topic.

General aims *
To develop interest in commercial activities
To Help them apply the knowledge of subject in real life situations.
To Help them know all aspects of the subjects.
To develop interest in commerce.

Specific aims * After studying the topic, students will be able to tell the meaning of insurance.

PK Testing *
What do you mean by insurance?
Why should we take an insurance policy?

Announcement
of Topic *

PT will announce the topic by simply showing the slides & will say well students! Today we will do Principles of Insurance.

Method of Presentation - PT will use lecture method along with PPT.

Subject Matter	PT activity	LPIL activity	Teaching aid
Insurance * Insurance is a contract between two parties whereby one party agree to indemnify the loss of other.	PT will explain the meaning & definition to the students.	Students will write definition in their Note-book.	

Definition * Insurance is a contract between two parties in which one party indemnify the other for a consideration.

Elements of Insurance

The various elements of Insurance are :-

Subject Matter

PT activity

Pupil activity

Teaching aid

Consideration & capacity

Principles of Insurance

* Principle of Indemnity: *
According to this principle
the insurer indemnifies
the loss of insured.

PT will ask
who indemnifies the
insured under
Insurance?

Insurer

* Principle of Utmost
good faith * There must
be utmost good faith i.e.
all the facts & figures
of insurance must be
disclosed to each other

who has to
disclose all
the facts?

Both Insurer
as well as
insured?

* Principle of Proximate
good faith The loss
of insured property can be
caused by more than
one incident & when

Subject matter	PT activity	Pupil activity	Teaching aid
the property is not insured against all the causes, the nearest cause is to be found out.			
<u>Principle of subrogation *</u> After the insured has been compensated for the incurred loss on a piece of property that was insured, all the rights of ownership go to the insurer.	PT will explain the principle.	Students will listen carefully.	
<u>Principle of loss minimization *</u> In an uncertain event, it is insured's responsibility to take all precautions to minimize the loss.			

Recapitulation

*

What do you mean by term Insurance?
What is the best remedy to cover risk?
What are elements of Insurance?

Homework

*

Describe the meaning of Insurance.
Write principles of Insurance in your Notebook.

PT Roll no. * 24102

Date * 30-09-25

Subject * Accountancy

Duration * 35 minutes

Topic * Accounting concept

Class * XI

General aid * A Well equipped classroom with chalkboard, chalks, duster and pointer.

Specific aid * A ppt will be shown & used to present the topic.

General aims * To develop interest of students for subject of commerce.

To Help them apply knowledge of subject in real life situations.

Specific aims * To enable the students to understand various concepts of Accountancy.

Pre Testing * In order to test previous knowledge of students, PT will ask few questions.

What do you mean by Accountancy?

Do we follow any specific concept of Accounting?

Announcement of * After getting satisfactory or unsatisfactory
Topic response. PT will announce topic. will student

Today we are going to discuss the concept
of Accounting.

Presentation of * PT will use lecture method to teach topic. A
topic IIT will be used to teach a topic.

Subject Matter	PT activity	Pupil activity	Teaching aid
There are various concepts that are followed in accountancy. These are listed below :-	PT will tell the various concepts.	students will listen carefully	
<u>Business Entity Concept</u> → The Business is owned by its owner. owner & business are two separate entities.	what does Business entity implies	Business & owner are two separate entities.	

Subject Matter

PT activity

Pupil activity

Teaching aid

Money Measurement concept

This concept implies that all transactions are recorded in terms of money so it provides a unit of measurement.

In what terms, transactions are recorded?

Going concern concept

The business will continue its operations till the life of the business as it is not affected by its owners existence.

what going concern actually implies?

It implies life of business is there for the foreseeable future

Historical cost concept

Assets should be shown in Balance sheet at the cost of purchase instead of current value.

Subject matters

PT activity

Pupil activity

Teaching aid

Materiality → It implies that things of similar nature or functions should be aggregated together & need not to be presented separately.

Objectivity → The accounting information should be free from bias & should be capable of independent verification.

PT will explain all the concepts elaborately to the students.

Consistency → Companies should use most suitable method & should make use of it in a constant manner.

PT will explain the accrual concept. Sales are recorded when they are made.

not when
cash is
received.

Realisation concept →

Revenue should be recognized
when major economic
activities have been completed.

Pupil will
ask question
& check the
knowledge.

Students will
give feedback
by answering
Ques.

Uniformity concept →

Different companies within
the same industry should
adopt the same accounting
method.

Recapitulation *

Define going concern concept.
what is Business Entity concept
what are various concepts of Accountancy,

Homework

*

Make an assignment on various types of
Accounting concepts

PT Roll no. * 24102

subject * Business studies

Topic * Banking structure of India

Date * 1-10-25

Duration * 35 minutes

Class * XII.

General aids * A well equipped classroom with chalkboard, chalk, duster and pointer.

specific aids * A PPT will be used to teach the topic.

General aims *

- To develop interest among students for subject
- To develop interest in commercial activities
- To help them apply knowledge in real life.

specific aims *

- To enable students to understand Banking structure of India & to make able to :-
- Explain various functions of Banks.

PK Tutoring *

- What do you mean by depositing money.
- Define various modes by which we can deposit money?

Announcement of * After getting the response, PT will say, "Today Topic we will study about Banking structure of India."

Presentation of * PT will use lecture method to teach the topic along with presentation.

Subject Matter	PT activity	Pupil activity	Teaching aid
<u>Reserve Bank of India</u> * RBI is the central bank of our country. It was established on April 1, 1935 under RBI act of 1934. It holds the apex position in Banking structure.	PT will ask When was RBI established?	RBI was established on April 1, 1935.	
<u>Commercial Banks</u> *			

Subject Matter

Commercial bank is an institution that accepts deposits, give business loans & offer related services like accepting deposits and lending loans. It include public sector, private sector, foreign Banks & Regional rural Banks.

IT activity

What does
Commercial
Bank include:

Pupil activity

* Public sector,
Private sector,
Foreign Banks
Regional rural
Banks.

Teaching aid

Public sector Banks * It includes SBI, associate Banks, and 19 Nationalised Banks. Altogether there are 27 public sector Banks.

Private sector Banks - These are those whose equity is held by private shareholders. Eg - HDFC

Subject matter

IF activity

Pupil activity

Teaching aid

These are those banks
who have branches in
the home country i.e.
India & have their
Head offices in the
native country i.e.
abroad Ex - CITI BANK

Regional Rural Banks

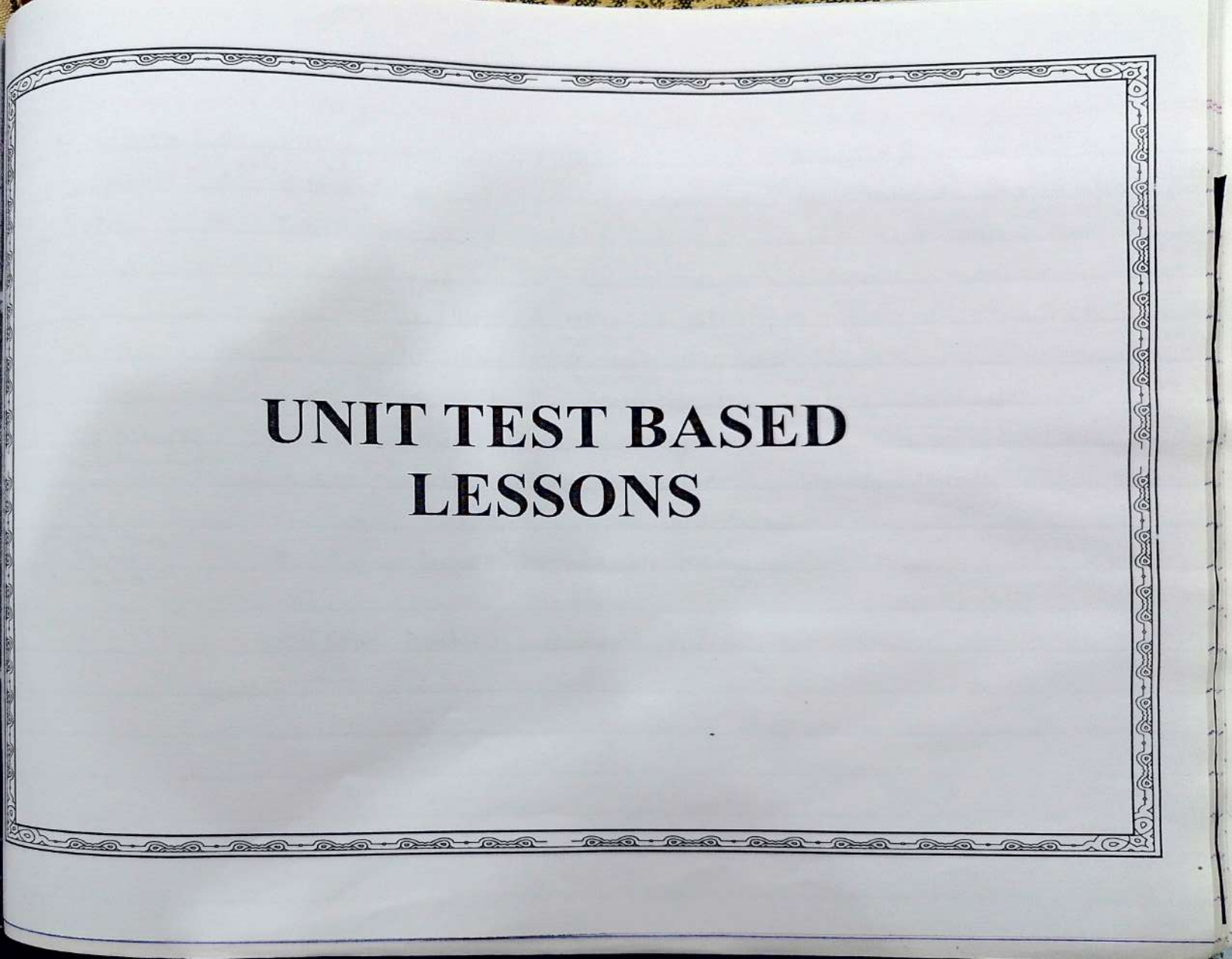
These are state sponsored
regional rural oriented
banks. They provide
credit for Agricultural
purposes

Homework

*

Name the various Banks

What is Banking structure of India?

A decorative border with a repeating scroll pattern surrounds the text.

UNIT TEST BASED LESSONS

PT Roll no. * 24102

Subject * Accountancy

Topic * Introduction to accounting

Date * 1-10-20

Duration * 30 minutes

Class * XI

Objectives to
be
achieved

*

To Help students to apply the gained knowledge to their real life situations.

To Help the students in relating subjects with other fields of study.

Help students understand various concepts.

Topic

*

Introduction to accounting

Blue Print of Question Paper

Summary of Questions

Essay type

Marks $\times$ No. of Questions

$$3 \times 3 = 9$$

Short type

$$2 \times 3 = 6$$

Objective type

$$1 \times 5 = 5$$

20

Question paper

Time $\rightarrow$

MM - 20

Follow the instructions

- A. All the Questions are compulsory.
- B. In Part A, Questions carry 1 Mark each.
- C. In Part B, Questions carry 2 Mark each.
- D. In Part C, Questions carry 3 Mark each.

UNIT - 1

(1 $\times$ 5 = 5)

What you mean by Accounting?

Give any one objective of Book keeping.

What is Branch of Accounting?

Explain the various types of Assets.

Who is father of Accounting?

UNIT - II

(2x3 = 6)

Q1 * Is Accounting a science or an Art?

Q2 * Explain Debit and Credit

Q3 * What is need of Book-keeping?

UNIT III

Q1 * What are branches of Accounting?

Q2 * What are limitations of Accounting?

Q3 * Explain the difference between Book-keeping and Accounting?

PT Roll no. * 24102

Date * 7-10-25

Subject * Business studies

Duration * 35 minutes

Topic * Controlling

Class *

Objectives to
be achieved

* To Help students in Applying gained knowledge to the real life situation.

To Help students in relating subjects with other fields of study.

To Help students in comparing different concepts.

Topic

*

Controlling

Blueprint of Question Paper

Summary

	Marks x No. of Questions
Essay Type	3 x 3 = 9
Short Type	2 x 3 = 6
Objective Type	1 x 5 = 5
	20

Question Paper

Time *

MM - 20

Follow the instructions carefully

- All the questions are compulsory.
- In Part A Give carry 1 mark each.
- In Part B Give carry 2 Mark each.
- In Part C Give carry 3 Mark each.

UNIT 1

- Q1. Define Management audit.
- Q2. What requires Budgetary control
- Q3. Give examples of Turn over ratio.
- Q4. Explain Relationship between cost, volume and profit.
- Q5. What benefit will a company derived from Good control system?

UNIT II

Give examples of controlled Management.

Explain causes of Deviations and give examples.

Planning is looking ahead & controlling is looking back. Explain.

UNIT III

(3x3=9)

What Techniques of control can a company use?

Give steps of controlling process.

Give importance of controlling in an organisation.

PT Roll no. * 24102

Subject * Business studies

Topic * Banking

Date * 8-10-25

Duration * 30 minutes

Class * XII

Objectives to be
achieved

To Help students in applying gained knowledge to the real life situations.

To Help students in relating subject with other field of study.

To Help students in comparing different concepts.

Topic

*

Banking.

Blue print of Question Paper

summary	Marks X No. of Questions
Essay type Questions	3 X 3 = 9
Short type Questions	2 X 3 = 6
Very short type Questions	1 X 5 = 5
	20

Question Paper

Time *

MM *

Follow the instructions carefully

- A * All Questions are compulsory.
- B * In Part A of carry 1 mark each.
- C * In Part B of carry 2 mark each.
- D * In Part C of carry 3 mark each.

UNIT * 1

- Q1 * What is CRR?
- Q2 * How Bank creates credit?
- Q3 * Expand the term EM7?

Q3 * Who decide Bank rates?

Q4 * What terms are used in Banking field?

UNIT * II

Q1 * Explain E-Banking

Q2 * Why LIC not termed as Bank?

Q3 * Mention two differences between central Bank & Commercial Bank.

UNIT * III

Q1 Explain types of E-Banking

Q2 What do you mean by Plastic money?

Q3 Explain differences between Manual transactions and E-Banking Transactions.

PT Roll no. * 94162

Date * 12-10-25

Subject * Business studies

Duration * 35 minutes

Topic * Communication

Class * XII

To Help students in applying gained knowledge to the real life situations.

Objectives to be achieved

*

To Help students in relating subjects with other field of study.

To Help students in comparing concepts.

Topic

*

Communication

Blue-print of Question - paper

Summary

Essay type

$$\text{Marks} \times \text{No. of questions} = 3 \times 3 = 9$$

Short type

$$2 \times 3 = 6$$

Very short / objective type

$$1 \times 5 = 5$$

20

Question paper

Time

MM- 20

Follow all instructions properly

- A. All the questions are compulsory.
- B. In Part A question carry 1 mark each.
- C. In Part B question carry 2 marks each.
- D. In Part C question carry 3 marks each.

Unit * 1

- Q1 Define communication.
- Q2 what is one way communication.
- Q3 what is visual communication.
- Q4 How many terms are involved in communication?
- Q5. How communication is important in corporate sector?

Unit * 2

(2 x 3 = 6)

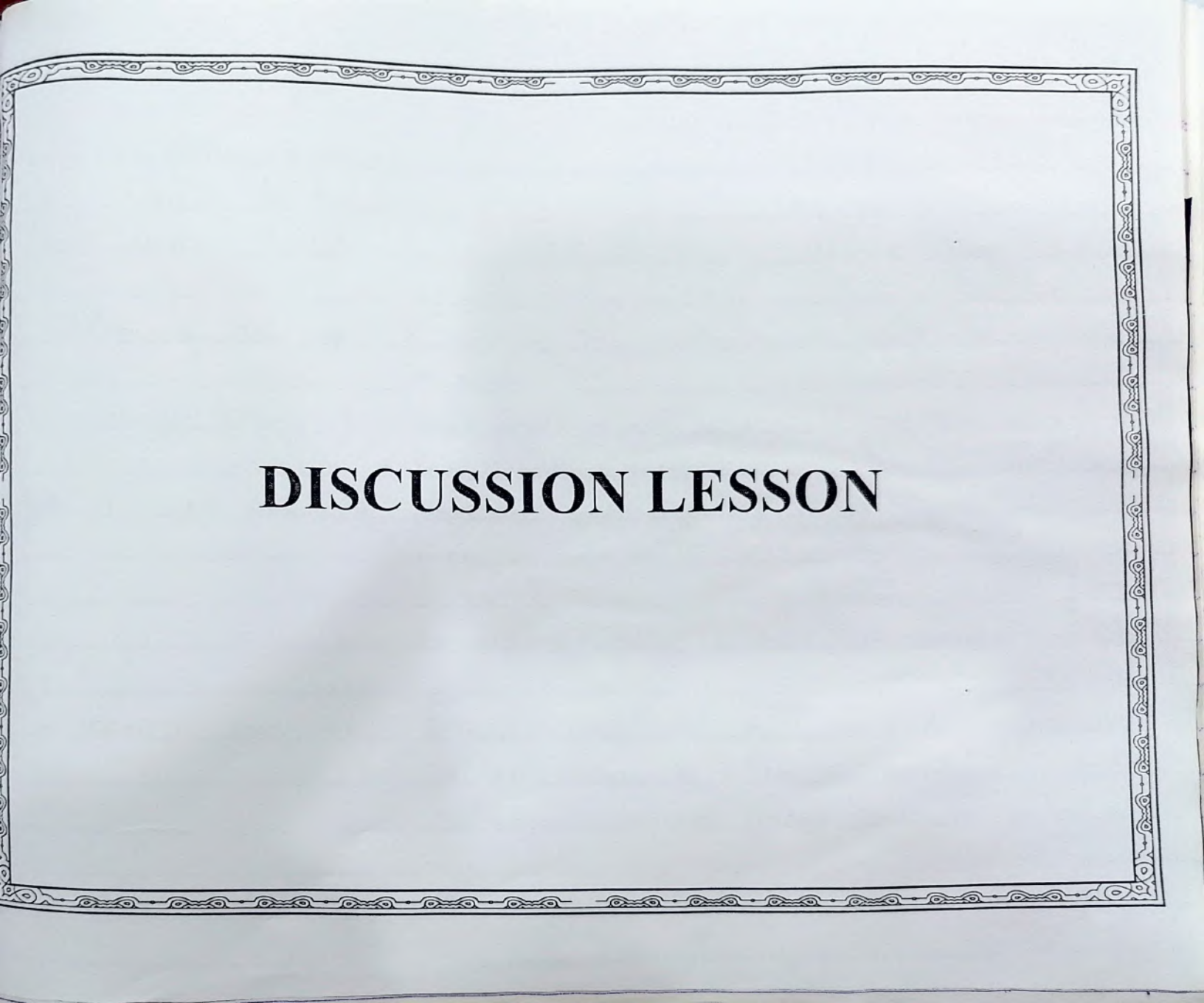
- Q1 what are modes of communication?
- Q2 what are Benefits of two-way communication?
- Q3 Explain difference between verbal & ~~non~~-verbal communication.

Unit * 3

Write essential elements of communication.

Write communication process.

Write difference between ~~one way~~ communication and two-way communication.

A decorative border with a repeating scroll-like pattern surrounds the entire page.

DISCUSSION LESSON

PT Roll no * 24102

Date * 12-10-23

Subject * Accountancy

Duration * 30 minutes

Topic * 21

Class * Cheque & Its types

General aids * A Well equipped classroom with chalk, duster and Pointer.

specific aids * cheque specimen will be used to give live experience to the students.

General aims * To enable students to get general information related to Commerce.

To develop interest for using accounts in daily life.

To encourage them to have foresightedness.

specific aims * Following specific aims are targeted to be achieved.

To enable students to explain the meaning of cheque.

To enable students to identify parties of cheque.

PK Testing

* PT will ask the following questions by assuming that they have previous knowledge.

What do we do when we have excess cash?
 What do we do to deposit our excess money?
 Do we collect and place all money at home only?
 What do the Banks do?
 Which is the safest mean of withdrawing & depositing cash?

Announcement of * students, Today we will study about the safest means
 Topic of deposit and withdrawal i.e cheque, we will study its meaning and its parties.

Presentation of * Pupil teacher will use explanatory method to teach
 Topic topic. Suitable examples will be given.

Subject Matter	PT activity	Pupil activity	Teaching aid
It is an order to pay a stated sum from the drawer's account written on specially printed form.	PT will tell meaning of cheque.	Students will listen carefully.	

Subject matter

PT activity

Pupil activity

Teaching aid

Parties Involved → The parties involved in the cheque are : *

Drawer → who writes cheque

Drawee → To whom amount of cheque is paid.

Payee → Get the payment of cheque.

Types of cheque : *

→ open cheque

→ crossed cheque

open cheque → When a cheque is not crossed, it is known as open cheque or an uncrossed cheque.

These cheques may be cashed at any bank and the payment of these cheques can be obtained

Pupil teacher

will draw

flowchart

showing

parties of cheque &

its types.

students will

note down

the flowchart

in their Note-book.

Parties involved in cheque *

→ Drawer

→ Drawee

→ Payee

Types of cheque

→ open cheque

→ crossed cheque

Name the parties involved in cheque?

What is need of

importance of cheque?

Subject matter	PT activity	Pupil activity	Teaching aid
at the counter of Bank or transferred to the Bank account of the Bearer. An open cheque may be an order cheque or a bearer one.			

Crossed cheque → crossing of cheque means drawing two parallel lines on the left corner of cheque with or without additional words like 'A/c Payee', 'A/c Payee or not negotiable'.

Pupil will explain all details.

Students will listen to teacher carefully.

A crossed cheque can't be encashed at cash counter of a Bank but it can be credited to the Payee's Account only. This is safe way of Transferring money.

Recapitulation

*

Name the parties involved in the cheque.

What is crossed cheque.

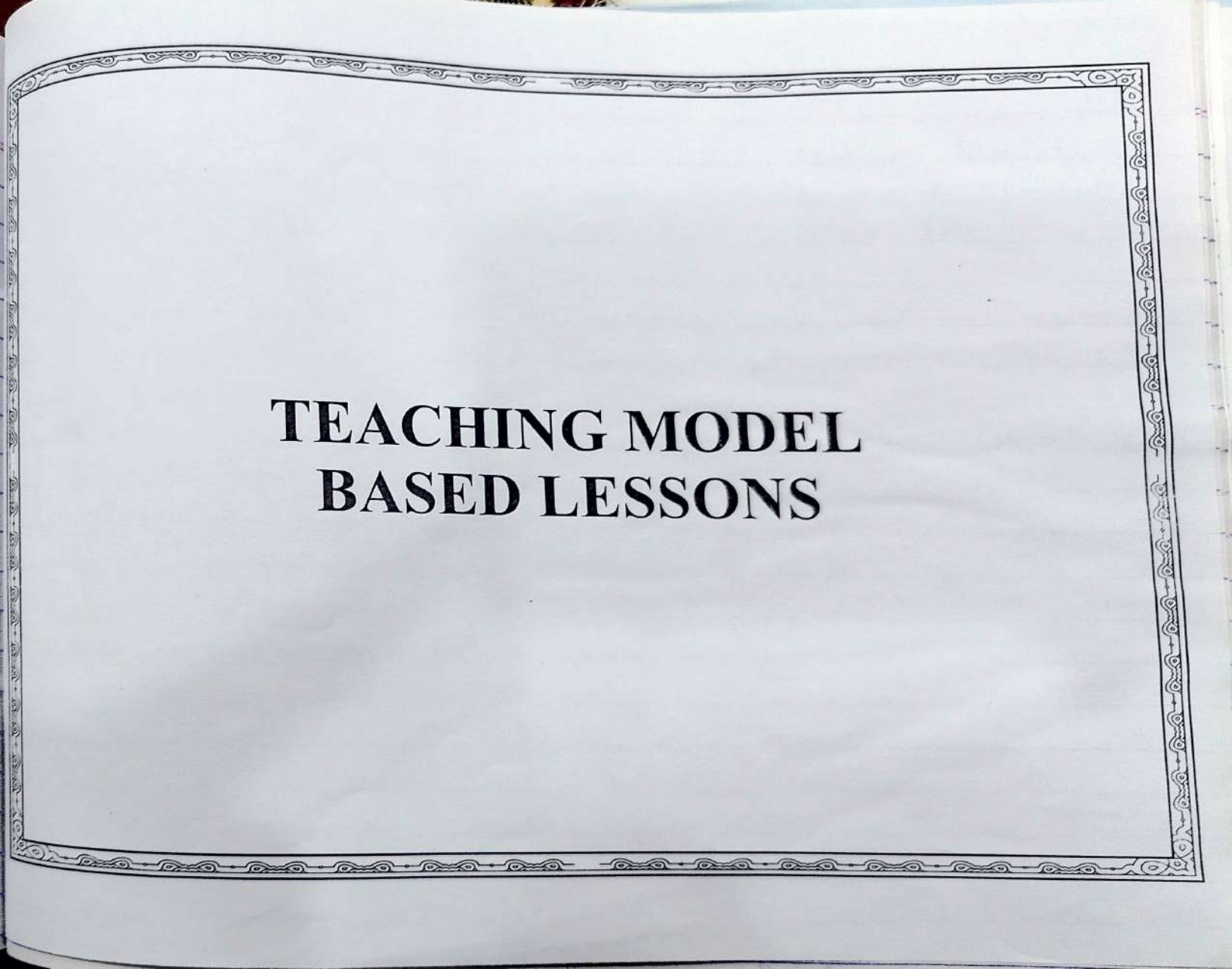
Name the types of cheque that are discussed.

Homework

*

What is need and importance of cheque.

Paste the specimen of different types of cheque in your Notebook.

A decorative border with a repeating scroll pattern surrounds the text.

TEACHING MODEL BASED LESSONS

PT Roll no. * 24102
Subject * Business studies
Topic * Types of Banks

1.
Date * 16-10-25
Duration * 35 minutes
class * XI

Aims *

To develop logical thinking among students.
To utilise scientific process for concept formation.

Expected Behavioural objective *

At the end of the lesson, students will be able to
Enlist different types of Banks.
Classify different types of Banks.
Give different functions of Banks.

Resources *

A well equipped classroom, chalkboards, visual aids, chalks and duster.

Spurific aid *

Chart showing different type of Bank.

Presentation :
Phase - 1 Listing
Listing

Strategy 1 - Concept formation
Teacher's activity

Pupil activity

Presentation

Phase - 1. Listing

Teacher activity

Step-1 Development Brainstorming session - Teacher will ask the students to open books and write the name of different banks they have come across in their lives in which they had some work or parents have their accounts

Pupil activity

Students will prepare a list of various Banks $\leftarrow$ SBI, PNB, HDFC, TDBJ etc

Phase - 2 Grouping

PT will say - Howl we have a lot of Banks carrying out their operations, what is common in different examples in the list.

Students will try to categorise these Banks based on some possible similarities. Eg $\rightarrow$ Private Banks - HDFC, ICICI etc.

Phase - 3 Labelling

Teachers will ask the students to label categories made by him - Teacher will talk about why they can be categorised

Students will try to find appropriate label for different types of Banks. They contributed a list of banks in sh of the lesson

as groups and then creates a name for groups?

Common group that students can label are SBI, PNB, Bank of Baroda.

Strategy 2 * Interpretation of data

Phase 4 &

5 *

Identifying & explain dimensions &

relationship

Teacher will ask students to mention the basis on which they have organised the list of Banks.
What similarities you see in various groups?

Are there any banks which fit into groups?

student verify and will observe and give answers.

students response may be that the various Banks have similarity that they provide facilities of online payments, loans, ATM.

No there are not any banks which fit into two groups

Phase - 6

Teacher will help the students to define various types of Banks of different characteristics & make various inferences of it.

students will make inferences with the guidance of Teacher.

Public Banks - In these banks, more than 51% shares are of govt. The relation with Public is more clear.

Private Banks - These Banks are controlled

by private sector or private shareholders.

Strategy 3 Application of Principle

Phase 7

Prediction

Teacher will ask students to count & check the characteristics.

Ex* what would happen if all the different types of Banks are related by private Banks.

Students think over the idea & Hypothesis the possibilities.

Due to this, there will be no control of govt & private sector make their own policies.

Phase 8

Explain, support
& verify
Prediction

Teacher will ask students to verify & announce answer by supporting answer.

Teacher will ask to verify the characteristics of group as well.

Students try to think & find out the problem of industry by checking the faultiness of Banks.

Testing

Recalculation :

write the name of public sector and private sector Banks.

Explain functions of public sector and private sector Banks.

Assignment / Homework

categories various types of Banks in India.

write the facilities provided to the customers by Banks.

PT Roll no. * 54102

Date * 18-10-25

Topic * Communication

Subject * Business studies

Duration * 35 minutes

Class * XI

Aims *

To develop logical thinking among students.

To create the habit for self-learning.

To utilise scientific process of concept formation.

Expected Behavioural Objectives *

At the end of the lesson, student will be able to
Enlist different types of communication.

Classify the type of communication.

Resources *

A well equipped classroom, chalkboard, chalk, Duster and pointer.

Specific aid *

A chart showing different ways of communication.

Presentation

Strategy - 1 Concept formation

Teacher activity

Pupil activity

Phase - 1

Step - 1 Development Brainstorming

	Teacher activity	Pupil activity
	Teacher will tell the students to open their notebooks & write names of different ways of communication.	Students will write various types of communication (verbal, non-verbal, oral etc).
Phase - 2 Grouping	Step 2 - Teacher will say wow! we have different ways of communication what are the main motives.	Students will try to categorise it on the basis of some possible similarities.
Phase - 3 Labelling	Teacher will ask students to label the categories made by him.	Students will try to find appropriate level of different types of communication.
	Teacher will talk about why they can be categorised into groups and then create a name for the group.	They constructed a list in the step 1 of the lesson. The common group that student can label are - Interpersonal, non-verbal & written communication.

Strategy 2 - Interpretation of Data

Phase 4 & 5

Identify &

Explain dimension & relationship

Teacher will ask the students to observe & will mention the basis on which they have categorised the ways of communication. Students will observe & will verify & give answers.

What similarities do you find in various groups?

Students will carefully observe the movements.

Can these models fit into two groups?

No, they can't fit into two groups.

Phase - 6

Inferences

Teacher will help the students to classify various modes of communication on these different characteristics & make various inferences.

Students will make inferences with the guidance of teacher.

Verbal → usage of words will be there.

Non verbal → Only gestures, movements are there.

Phase 7
Prediction

Strategy 3 - Application of Principles

Teachers will ask the students to count and check the characteristics for each mode of communication.

9.
Students think over the idea and hypothesize the possibilities

What will happen if
Telephone would be replaced
by letters?

Delay in messages.

Phase - 8
Explain support
8 verify
beliefs

Teachers will ask the students to verify their answer by supporting their answer.

Teachers will ask them to verify the characteristics of other groups.

Students think & find out the problems of society after verifying the facilities provided by various modes of communication.

Homework

*

write: different types of communication

PT Roll no. * 24102

Date * 20-10-25

Subject * Commerce - Business studies

Duration * 35 minutes

Topic * Transportation

Class * XI

Aims *

To develop logical thinking among students.

To utilize scientific process for conceptual formation.

**Expected
Behavioural
Objectives** *

At the end of the lesson, students will be able to -

Enlist different means of Transport.

Classify different means of Transport.

Label groups on the basis of similarities.

Resources *

A well equipped classroom, whiteboard, Marker, visual aids and Notes.

Specify aids *

Pictures related to topic

Presentation

Strategy 1 Concept formation

Teaching activity

Pupil activity

Phase 1
Listing

Step - 1 Development

Brain storming session

Teacher will ask students to open notebooks & write the names of different ways of moving from one place to another i.e. means of Transport.

Students will prepare a list of various means of Transport through Brain-storming session possible list may be Auto, Truck, Bus, Aeroplanes, Ship etc.

Phase 2
Grouping

Step 2 → Pupil Teacher will say "Now! we have list of different means of Transport here.

Are there any means that can come together in one group?

What is common example in the list?

Students will try to categorize the means on the basis of some possible similarities. Some similarities between list can be:- Train, Bus, Truck, ships, Boats, etc.

Phase - 3 Labelling

Teacher will ask the students to label categories made by them.

Students will try to find an appropriate label for the different means of transport listed in step 1 of the lesson.

Teacher will ask why some means can be categorised into a group & then give a appropriate name to the group you have created.

Common group that students can label are - Land Transport, Air Transport & water Transport.

Strategy - Interpretation of Data

Phase 4 & 5 Identify & Explain Dimension & Relationship

Teacher will ask students to mention the basis on which they have categorised the means.

What similarities do you see in various groups?

Students will carefully observe their groups & will give answers.

Transport can be categorised mainly on the basis of their structure.

Phase - 6

Make Inferences

Teachers will help students to define various types of Transport on the basis of different characteristics & make various inferences from it.

students will make inferences with the guidance of Teacher.

Land Transport → Because it moves along the land from the Point A to Point B.

Water Transport → Because it moves from Point A to Point B through Water.

Air Transport → These vehicles off the ground as it moves from Point A to Point B.

Teachers will ask students to counter & check the characteristics for each category by transport.

Students think over the ideas & Hypothesis.

eg * what could happen
if the motor vehicles will
be replaced by camels in
your city?

Traffic Problem, Parking Problem.

What could happen if camels
be replaced with motor
vehicles in deserts.

Not Possible

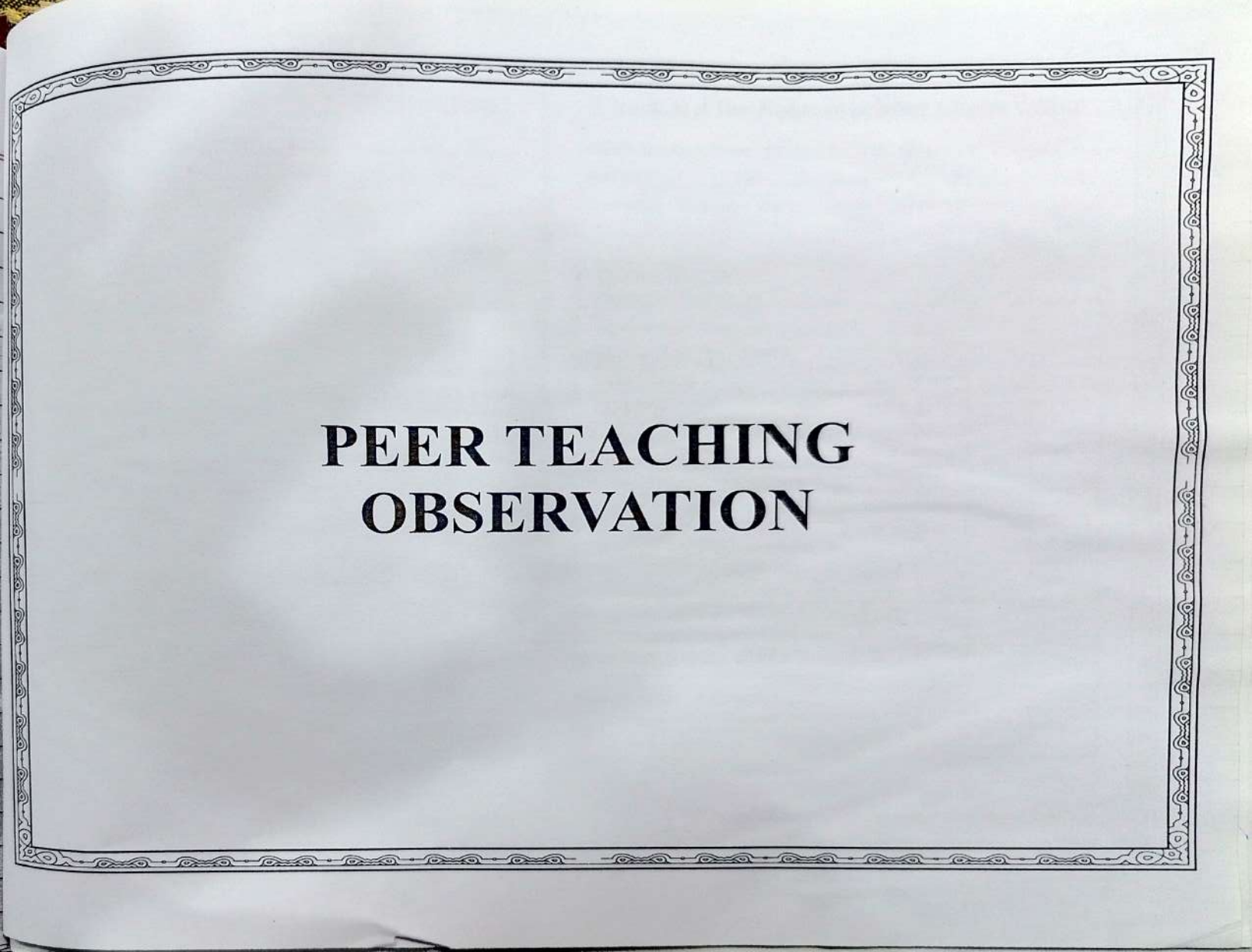
Teacher will ask students to
verify the answers by
supporting your answers.

Students try to find Problems if
country by checking the model.

Teacher will ask to verify
characteristics of other groups.

Make categories of each type of Transport.

Make an assignment on merits & demerits of Transport.

A decorative border with a repeating scroll pattern surrounds the text.

PEER TEACHING OBSERVATION

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shivangi Sub Business Class +1

Roll No. _____ Topic Commerce Dated 22-8-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)		✓	
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
GRADE

A

Shivangi
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shimla Sub Business Class +1

Roll No. _____ Topic Commerce Dated 23-8-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)		✓	
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
GRADE

A

Shimla
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Neha Sub Business Class +2

Roll No. _____ Topic Planning Dated 24-8-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)		✓	
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Priya Sub Business Class +2

Roll No. _____ Topic Organizing Dated 25-8-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)		✓	
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Parveen Sub Business Class +2

Roll No. _____ Topic Management Dated 26-8-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

1 2 3
Good Satisfactory Needs Imp.

* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
GRADE

A

Signature of the Pupil Teacher

Parveen

Check list for Peer Teaching Observation

Pupil's Teacher's Name Simran Sub Business Class +1

Roll No. _____ Topic Trade Dated 9-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

1 2 3
Good Satisfactory Needs Imp.

* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)		✓	
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
GRADE

A

Signature of the Pupil Teacher

Simran

Yash

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shivangi Sub Account Class +1

Roll No. _____ Topic Accounting Dated 10-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing		✓	
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)		✓	
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Signature of the Pupil Teacher
Shivangi

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shimla Sub Business Class +2

Roll No. _____ Topic Directing Dated 12-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)		✓	
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Signature of the Pupil Teacher
Shimla

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shina Sub Business Class +2

Roll No. _____ Topic Accounting Dated 14-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing		✓	
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Shina
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Ncha Sub Account Class +2

Roll No. _____ Topic Accounting Dated 16-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)		✓	
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Ncha
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shivangi Sub English Class 6th

Roll No. _____ Topic Noun Dated 18-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)		✓	
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Shivangi
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Simran Sub English Class 7th

Roll No. _____ Topic Proverb Dated 20-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Simran
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Pritya Sub English Class 7th
 Roll No. _____ Topic Articles Dated 21-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing		✓	
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)		✓	
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)		✓	
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
 GRADE

Pritya
 Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Parvum Sub English Class 7th
 Roll No. _____ Topic Verb Dated 22-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)		✓	
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions
 GRADE

Parvum
 Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shivangi Sub Business Class 11

Roll No. _____ Topic social responsibility Dated 24-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)		✓	
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)		✓	
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Shivangi
Signature of the Pupil Teacher

Check list for Peer Teaching Observation

Pupil's Teacher's Name Shimla Sub Business Class 11

Roll No. _____ Topic Planning Dated 28-9-25

Instruction : Please tick Mark(✓) under 1,2,3 as applicable

	1 Good	2 Satisfactory	3 Needs Imp.
* INTRODUCING :			
Previous Knowledge Testing	✓		
(Announcement of the topic)	✓		
* PRESENTATION			
(i) Explanation	✓		
(ii) Questioning (Relevant, specific, concise, through provoking)	✓		
(iii) Black Board Summary (Properly develop, legible, Systematic)	✓		
(iv) Demonstration (Relevant, Students involvement, visible & Systematic)	✓		
(v) Teaching (Preparation, display and proper use)	✓		
* RECAPITULATIONS (Section and at the end of the lesson) creative (motivational)	✓		
* CLASS ROOM MANAGEMENT			
(i) (Discipline, creating original (motivation)	✓		
* HOME ASSIGNMENT			
(i) (Summarised, objective and creative)	✓		
* PERSONALITY TRAIT			
(i) (Personality (Confidence, natural expression)	✓		
(iii) Proper posture gestures & Audible Voice	✓		

General Remarks/Suggestions

GRADE

A

Shimla
Signature of the Pupil Teacher