

## CHAPTER- BILL OF EXCHANGE

		<b>CTSE</b>	<b>Self Evaluation Grades</b>			
Sr.No.	Topic	Sub-Topic	Date			
1	Bill of Exchange	(i) Introduction				
		(ii) Definition				
2	Features of Bill of Exchange	(i) Written Document				
		(ii) Conditional/Unconditional				
		(iii) Certain Amount				
		(iv) Signed				
		(v) Stamped				
3	Parties to a Bill of Exchange	(i) Drawer				
		(ii) Drawee				
		(iii) Payee				
		(iv) Endorser				
		(v) Endorsee				
4	Advantages of Bill of Exchange	(i) Helpful in increasing the business				
		(ii) Saving money				
		(iii) Foreign payment easy				
		(iv) Legal document				
		(v) Endorsement possible				
		(vi) Easy to purchase goods				
		(vii) Relief from reminders				
		(viii) Easy to plan				
5	Promissory Note	(i) Introduction				
		(ii) Features				
		-Written				
		-Condition				
		-Signed				
		-Stamped				
		(iii) Parties				
		-Maker or Drawer				
-Payee or Drawee						
6	Difference between Bill of Exchange or Promissory Note	(i) Parties				
		(ii) Payee				
		(iii) Acceptance				
		(iv) Drawer				
		(v) Noting				
		(vi) Order and Promise				
		(vii) Copies				
		(viii) Liability				
		(ix) Stamps				
7	Date of Maturity and Days of Grace	(i) Introduction				
		(ii) Bill at sight				
		(iii) Bill after date				
		(iv) Bill after sight				



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Sr.No.	Topic	Sub-Topic	Date			
8	Accounting for Bill of Exchange	(i) Bill Receivables and Bill Payables				
		(a) First Stage: When the bill is retained till the date of maturity				
		(b) Second Stage : When bill is discounted from the bank before due date				
		(c) Third Stage: When bill is endorsed				
		(d) Fourth Stage : When the bill is sent to Bank for Collection				
9	Retiring a Bill Under Rebate	(i) Introduction				
10	Dishonour of a Bill	Meaning and consequences				
11	Dishonour of a Bill Treatment and journal entries in the books of Drawer, Drawee, Bank, Endorser and Endorsee	(a) When the bill was retained till the date of maturity				
		(b) When bill was discounted from the bank before due date				
		(c) When bill was endorsed				
		(d) When the bill was sent to Bank for Collection				
12	Noting Charges	(i) Meaning				
		(ii) Accounting treatment				
13	Renewal of a Bill	(i) Meaning				
		(ii) Accounting Treatment				
14	Difference between Trade Bill or Accommodation Bill	(i) Introduction				
		(ii) Object				
		(iii) Consideration				
		(iv) Acknowledgement				
		(v) Endorsement				
		(vi) Bearing of discounting charges				
		(vii) Legal Action				
		Signature of Student				
		Signature of Mentor/Teacher				
<b>Key To Grades</b>			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						