

BAGARIA BAL VIDYA NIKITAN

LAXMANGARH-SIKAR

SYLLABUS & LESSON PLANNER-2022-23

Class:-	XII Com
Subject:-	ACCOUNTANCY
Teacher Name:-	Ganesh Sharma

SYLLABUS

Ch.No	Name of Chapter	working day	Period	Topic	Month	Week
BOOK -1 Ch. 02	Chapter 2-Fundamentals of Partnership Firm- Interest on Drawings and Interest on Capital, Division of Profits, Guarantee of Profits, Past Adjustment, Chapter 2- calculation of Goodwill	21	24	<ul style="list-style-type: none"> • Meaning and difference types of partnership and importance of registering partnership and partnership deed • Interest on capital, salary to partner • Divide the profits among the partners • Pass an adjustment entry • Treat any guarantee of profits taken up by any of the partners in books of accounts 	April	1
						2
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Ch. 03 & Ch. 04	Chapter 3 Change in profit sharing ratio- Treatment of goodwill, calculation of sacrificing ratio, capital adjustment, adjustment of reserves Chapter 4 Admission of a new Partner- Treatment of goodwill, calculation of sacrificing ratio, , adjustment of reserves	17	24	<ul style="list-style-type: none"> • Gain and sacrifice arising due to change in Profit sharing ratio <ul style="list-style-type: none"> • Treatment of goodwill and adjustment of reserves • Gain and sacrifice arising due to admission of a new partner <ul style="list-style-type: none"> • Treatment of goodwill(AS 26) and adjustment of reserves. • Revaluation of assets and liabilities and preparation of revaluation A/C <ul style="list-style-type: none"> • Adjustment in capital accounts of partners • To prepare Balance Sheet after the reconstitution 	May	1
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Ch. 05	Chapter 5- Retirement of partnership firm and death of a partner	9	8	<ul style="list-style-type: none"> • Treatment of goodwill (AS 26) and adjustment of reserves and preparation of revaluation A/C • Adjustment in capital accounts of partners <ul style="list-style-type: none"> • To prepare Balance Sheet after the reconstitution and To calculate the amount due deceased partner • To make the payment through loan account 	June	1

Ch. 01 & Ch. 06	Ch-6 Dissolution of Partnership Firm, Chapter 1 Accounting for Non For Profit Organisation	26	16	<ul style="list-style-type: none"> • They will understand section 48(a) and 48 (b) regarding the settlement of assets and liabilities • Prepare realisation A/C to show the settlement of assets and liabilities• To make the Payment against loan acconts of partners • To make the Payment against capital acconts of partners 	July	1
						2
BOOK -2 Ch. 01 & Ch. 02	Book 2--Ch-1-Issue of shares,Ch-2 Issue of Debentures	23	32	<ul style="list-style-type: none"> • Know the types of companies registered under Indian Companies Act 2013, their features, incorporation process. • types of capitals(Nominal, issued and subscribed capital), how to disclose them in the balance sheet of company(with notes to accounts) <ul style="list-style-type: none"> • various journal entries related to issue of shares and their recording in books of accounts <ul style="list-style-type: none"> • oversubscription and undersubscription • Understand and record the entries under Prorata allotment in case of oversubscription with default(calls in arrears), forfeiture and reissue; calls in advance 	August	1
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BOOK-3 Ch.01 to 05	Book 3 Chapter 1- Financial Statement of company, Chapter 2 Tools of analysis of financial Statemnt, Chapter 3 Common Size and Comparitive statemnt, Chapter 4 Ratio Analysis Chapter 5 Cash Flow satement.	25	32	<ul style="list-style-type: none"> • Understanding of Financial Statement of a Comany as per AS 3 - Balance Sheet, Income Statement, Cash Flow Statement, Notes to Accounts • understand intra and inter firm comparision and various tools to analyse financial Statement <ul style="list-style-type: none"> •Prepartion comaprative statements like common size and comapartives •Prepare cash flow statement showing the impact of cash inflows and outflows from various activities of business and their net effect •Calculating various accounting ratios of a comany with help of financial statement 	September	1
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