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LAXMANGARH-SIKAR

SYLLABUS & LESSON PLANNER-2024-25

| Class:- | XII |
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Subject:-ACCOUNTANCY

Teacher Name:-GANESH SHARMA

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| SYLLABUS | | | | | | | | | |
|--------------------------|------------------|--|----------------|--------|--|-------|--------|--|--|
| Ch.No | NAME OF BOOKS | Name of Chapter | working day | Period | Topic | Month | WEAK | | |
| BOOK -1 Ch. 01 and 02 | Accountancy-1 | Ch: 1-Fundamentals of Partnership Firm- Interesr on Drawings and Inerest on Capital, Division of Profits, Guarantee of Profits,Past Adjustment, Chapter 2- calculation of Goodwill & Ch: 2 Change in profit sharing ratio- Treatment of goodwill, calculation of sacrifising ratio, capital adjustment, adjustment of reserves | | 31 | Ch:01 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 Ch: 02 Gain and sacrifice arising due to change in Profit sharing ratio • Treatment of goodwill and adjustment of reserves | April | 1,2,34 | | |
| Ch. 03 | Accountancy -1 | Ch: 3 Admission of a new Partner- Treatment of goodwill, calculation of sacrifising ratio, , adjustment of reserves | 13 | 17 | •Gain and sacrifice arising due to admission of a new partner •Treatment of goodwill(AS 26) and adjustment of reserves. •Revaluation of assets and liabilities and preparation of revalution A/C •Adjustment in capital acconts of partners • To prepare Balance Sheet after the reconstitution | May | 1,2 | | |
| Ch. 04 | Accountancy -1 | Ch: 4 Retirement of partnership firm and death of a partner | 11 | 15 | Gain and sacrifice arising due to retirement of a partner Treatment of goodwill (AS 26)and adjustment of reserves and preparation of revalution A/C•Adjustment in capital accounts of partners To prepare Balance Sheet after the reconstitution and To calculate the amount due deceased partner • To make the payment through loan account | June | 1,2 | | |
| | | | | | | | | | |

| BOOK-1 Ch. 05 BOOK-2 Ch. 01 | Accountancy -1 & 2 | Ch: 5 Dissolution of Partnership Firm, BOOK -2 Ch.01 Issue of Shares | 26 | 35 | • They will understand section 48(a) and 48 (b) regarding the settlement of assets and liabities • 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 Ch.01 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) • Know the types of companies registered under Indian Companies Act | July | 1,2,3,4 | |
|--|-----------------------|--|----|----|---|-----------|---------|--|
| BOOK -2 Ch. 01 & Ch. 02 | Accountancy -1 & 2 | Book 2Ch-1-Issue of shares,Ch-2 Issue of Debentures | 24 | 32 | • various journal entries related to issue of shares and their recording in books of accounts • 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 | 1,2,3,4 | |
| BOOK-3 Ch.03 to 05 | Accountancy-3 | Book 3 Chapter 1- Financial Statement of company, Chapter 2 Tools of ananlysis of financial Statemnt, Chapter 3 Common Size and Comparitive statemnt, Chapter 4 Ratio Analysis Chapter 5 Cash Flow satement. | 23 | 31 | 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 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 Revision for TERM-I | September | 1,2,3,4 | |
| Syllabus Break due to Exam Period and Holidays in the month of october | | | | | | | | |
| BOOK 1 | Accountancy-1 | Fundamental, Change in PSR Admission of a partner Retirement & Death of a partner Dissolution of partnership firm | 23 | 31 | Revision | NOVEMBER | 1,2,3,4 | |

| BOOK -2 | Accountancy-2 | Issue of share capital Issue of debentures | 23 | 31 | Revision | DECEMBER | 1,2,3,4 |
|--------------|----------------------|--|----|----|----------|----------|---------|
| BOOK -3 | Accountancy-3 | Comperative & common size statement Ratio analysis Cash Flow Statement | 27 | 36 | Revision | JANUARY | 1,2,3,4 |
| Book 1,2 & 3 | Accountancy 1,2,3 | Complete Syllabus | 12 | 16 | Revision | FEBRUARY | 1,2 |