

| Month / No of Working Days | Name of the Unit / Chapter/Topic | Learning Outcomes | Suggested Activities/ Projects under Internal Assessment/ PRACTICAL S | Assignment | Assessment |
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| APRIL | Part- B Unit-3 L-1 Financial Statements of a Company | Differentiates between horizontal and vertical analysis of financial statements Prepares financial statements and other relevant accounts of different forms of business organizations Draws Company's Income statement as per the schedule III of the Companies Act 2013. | Prepare the format of financial statement as per AS-26 | Learning the main heads and sub heads in the financial Statements | Class Test |
| | Part- B Unit-3 L-2 Financial Statement Analysis | Significance of Analysis of Financial Statements Classifies and compares facts, computes data, and figures | Summarise the Financial statement analysis utility to different parties. Make a chart showing different Tools of Analysis | Learning the utility of the Financial Statement Analysis. Calculation of different exercise in the copy. | Oral Revision in the class Class Test: On the basis of Accounting ratios Formulas |
| | Part- B Unit-3 L-3 Tools for Financial Statement Analysis – Accounting Ratio | Describes the significance of accounting ratios in financial statement analysis. Categorizes accounting ratios for assessing liquidity, profitability and | Prepare a chart presenting Classification of Accounting Ratios. Project work: Specific 1 Ratio Analysis of a Company's financial statement | Solve the questions from scanner in the copy. Competency based question | |

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| | | solvency of a business enterprise. | | | |
| JUNE | Part- B Unit-4 L-4 Cash Flow Statement meaning objectives benefits cash and cash equivalent, Classification of activities and as per AS 26(Revised) Indirect method only | Benefits of Cash Flow Statement Classification of Activities for the Preparation of Cash Flow Statement Explains adequacy of cash and cash equivalents in terms of its timing and certainty for a particular period and future commitments of an enterprise by classifying into operating, investing and financing activities. | Differentiate between cash and non-cash transactions, classifying various transactions as operating, investing and financing activities. | Exercise at the end of chapter will be given for practice. | |
| JULY | Part- A Unit-1 L-1 Accounting for Partnership Firm- Fundamentals Partnership features partnership deed Provision of the Indian Partnership Act 1932 in the absence of partnership Fixed versus fluctuating capital accounts preparation of | Discuss the provisions of Indian Partnership Act 1932 and Partnership Deed in Partnership form of business. Classifies partner's capital into fixed and fluctuating capitals; method of valuation of goodwill; calculation of interest on capital and interest on | In a A4 size write the content of the partnership deed and the provision followed in the absence of partnership deed Prepare format for | Describes profit and loss appropriation account and lists the steps to be followed for preparing | PT-1 Part –B Financial Statement Lesson 1, 2 and 3 |

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| | <p>Profit and Loss appropriation account division of profit among partners guarantee of profits</p> <p>Past adjustments relating to interest on capital interest on drawing salary and profit sharing.</p> <p>Note:- Interest on partner's loan is to be treated as a charge against profits.</p> <p>Part- AUnit-1 L-2 Goodwill- Goodwill meaning nature factors affecting the method of valuation— average profit super profit and capitalisation</p> | <p>drawings.</p> <p>Discuss the provisions of Indian Partnership Act 1932 and Partnership Deed in Partnership form of business</p> <p>Describe the ways of altering old accounts in case of past adjustments.</p> <p>Explains features of profit and loss appropriation account. Describes the concept of 'guarantee profit to a partner'. Apply accounting treatment as per applicable accounting standard for valuation of goodwill in the event of reconstitution of partnership firm</p> | <p>Fixed and fluctuating capital account,</p> <p>Prepare format of Profit and Loss Appropriation A/c</p> <p>Write formula to calculate Goodwill by different methods.</p> | <p>profit and loss appropriation account</p> <p>Solve question at the end of the chapter</p> <p>Explains average profits method, super profits method, and capitalisation method for the valuation of goodwill.</p> <p>Question at the end of the chapter to be solve.</p> | |
| AUGUST | <p>Part- AUnit-1 L-3 Accounting for partnership firm Reconstitution and dissolution</p> | <p>Differentiates between reconstitution of partnership firm and dissolution of partnership firm</p> | <p>Calculation of profit and loss ratio , finding the gain and sacrificing ratio.</p> | <p>Calculation of the profit sharing ratio. Recording the journal entries to</p> | |

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| | <p>Change in the profit sharing ratio among the existing partner –sacrificing ratio gaining ratio accounting for revaluation for assets and reassessment .of liabilities and treatment of reserves accumulated profit and losses preparation of revaluation account and balance sheet</p> <p>Distribution of Profit among Partners Profit and Loss Appropriation Account</p> | <p>Discuss the provisions of Indian Partnership Act 1932 and Partnership Deed in Partnership form of business</p> <p>Classifies partner's capital into fixed and fluctuating capitals; method of valuation of goodwill; calculation of interest on capital and interest on drawings.</p> | <p>Gaining partner compensating the sacrificing partner.</p> <p>Recording Journal entries to do the treatment of goodwill, reserve, accumulated profits, and preparing revaluation a/c</p> | <p>show the effect of change in in psr.</p> | |
| SEPTEMBER | <p>Part- A L-4 Unit-1</p> <p>Admission of a partner:-effect of admission of a partner on change in the profit sharing ratio, treatment of goodwill (as per AS-26), treatment for revaluation of assets and reassessment of liabilities, treatment of reserves, accumulated profits and losses, adjustment of capital accounts</p> | <p>Apply accounting treatment as per applicable accounting standard for valuation of goodwill in the event of reconstitution of partnership firm Ascertain new profit-sharing ratio, sacrificing ratio, gaining ratio in the event of reconstitution of partnership firm Compares revaluation of assets and reassessment of liabilities and realization of</p> | <p>Recording Journal entries to do the treatment of goodwill, reserve, accumulated profits, and preparing revaluation a/c</p> <p>Preparing balance sheet of the new firm.</p> | <p>Practice the questions at the end of the chapter</p> | <p>PT- 2 (TERM -1)</p> <p>Part – B Financial Statement Analysis Complete</p> <p>Part- A Accounting for Partnership Chapter 1 and 2</p> |

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| | <p>and preparation of capital, current account and balance sheet</p> <p>Part- A Unit-1 L-5/6</p> <p>Retirement/ Death of a Partner</p> <p>Effect of retirement death of a partner on change in profit sharing ratio treatment of goodwill as per AS- 26 treatment of revaluation of assets and reassessment of liabilities adjustment of accumulated profits losses and reserves adjustment of capital account and preparation of capital account current account and balance sheet preparation of loan account of the retiring partner *calculation of deceased partner share of profit till the date of death preparation of deceased partner's capital</p> | <p>assets and liabilities for partnership firm Describe the process of adjusting accumulated profits and losses.</p> <p>Ascertain new profit-sharing ratio, sacrificing ratio, gaining ratio in the event of reconstitution of partnership firm Describes the steps for calculating profit when partner retires in the middle of the year.</p> <p>Prepares relevant accounts and balance sheet of the reconstituted firm.</p> | <p>Recording Journal entries to do the treatment of goodwill, reserve, accumulated profits, and preparing revaluation a/c</p> <p>Calculation of the profit share of the deceased profit till the date of his death.</p> | <p>Question at the end of the chapter and practice Competency based questions .</p> <p>Question at the end of the chapter</p> | <p>Class Test</p> |
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| | account and his executors account | | | | |
| OCTOBER | <p>Part- AUnit-1 L- 5 & 6 (contd.) Retirement/ Death of a Partner (Contd.)</p> <p>Part- A Unit-1 L-7 Dissolution of a Partnership Firm</p> <p>Meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts- preparation of realisation account, and other related accounts; capital accounts of partners and cash/bank a/c.</p> <p>Note:- if the realise value of tangible asset is not given it should be considered as realised at book value itself, nil if no information given.</p> | <p>Differentiates between reconstitution of partnership firm and dissolution of partnership firm</p> <p>Discuss the provisions of Indian Partnership Act 1932 and Partnership Deed in Partnership form of business Describes the process for preparing the realisation account. Explains the accounting treatment in case of dissolution of a firm.</p> | <p>Passing journal entries to close all assets and liabilities with the firm.</p> <p>Preparation of Realisation a/c</p> <p>Differentiation between reevaluation and realisation account.</p> | <p>Exercise at the end of the chapter.</p> <p>Question from other books will be given for practice.</p> | |

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| NOVEMBER | <p>Part- A Unit- 2 L-8 Accounting for Companies</p> <p>share capital features and type of Companies share and share capital natures and types accounting for share capital issue and allotment of equity and preference shares public subscription of shares over subscription and under subscription of shares issue at premium calls in advance in areas excluding interest issue of share for consideration other than cash concept of private placement and employees stock option ESOP, sweat equity accounting treatment of forfeiture and Re issue of shares disclosure of share capital in the balance sheet of a</p> | <p>Describes forms of business organizations as sole proprietorship, partnership and company Recognizes, draws relationships and narrate processes about facts, concepts and terms used in accounting</p> <p>Adopts changes in accounting procedures for maintaining books of accounts w.r.t., share capital and debentures</p> <p>Compares issue of share and debentures for cash and as collateral security</p> <p>Classify issue of shares and debentures at par, premium and discount Recognizes, draws relationships and narrate processes about facts, concepts</p> | <p>Passing Journal entry to record the issue of share in cash or kind.</p> <p>Presentation in the Balance sheet.</p> <p>Journal entries to record forfeiture of the share in the book.</p> <p>Journal</p> | <p>Solve the question at the end of the lesson and from scanner.</p> <p>Practice Competency based questions</p> <p>Solve the case based questions and exercise at the end of the chapter</p> | Class Test |
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| | <p>company .</p> <p>Part- A Unit- 2 L-9 Accounting for Debentures</p> <p>Debenture meaning types issue of debentures at a premium par and at a discount. Issue of debentures for consideration other than cash. Issue of debentures with terms of redemption: debentures are co-lateral security concept – interest on debenture writing of discount loss on issue of debentures discount a loss on the issue of debenture to be written off in the year debentures allotted from security premium reserve and then from statement of profit and loss as financial cost</p> | <p>and terms used in accounting</p> <p>Explains why debentures are debt capital of a company Differentiates between share capital and debt capital Compares issue of share and debentures for cash and as collateral security Classify issue of debentures at par, premium and discount</p> <p>Record journal entry of debentures issued at par and redeemable at par, issued at a discount and redeemable at par, issued at premium and redemption at par, and issued at discount and redemption at premium.</p> | <p>entries to record issues of Debentures at par, premium, discount and in kind,i.e., for consideration other than cash.</p> <p>Treatment of issued at as a collateral security Debentures Treatment Writing off the loss on issue debenture on discount.</p> | <p>Practice to record the issue and redemption of debentures in the book of the firm.</p> <p>Final Project submission</p> | <p>Course Completed</p> |
| <p>DECEMBER</p> | <p>Full Course</p> | <p>Revision</p> | <p>Doubt clearance</p> | | <p>Term 2 Full Course</p> |

ACADEMIC PLAN :2023-24

CARMEL CONVENT SR SEC SCHOOL ,RATANPUR,BHOPAL. STD:XII

SUBJECT: ACCOUNTANCY

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| JANUARY | Full Course | | | | Pre-Board Exams |
| FEBRUARY | Revision for final exam | Revision | | | |
| MARCH | Final Exam | | | | |

NAME OF THE SUBJECT TEACHER:

SIGNATURE OF THE SUBJECT COORDINATOR: