

साप्ताहिक विच्छेदित पाठ्यक्रम 2023-24

CLASS - 12 SUBJECT - ACCOUNTS

Month	Week	Name of Chapter	Subtopic of Chapter	Period	Learning Outcomes
June	2nd(6days)	Chapter 1 Accounting for Partnership : Basic Concepts	1.1 Nature of Partnership	2	After going through this Unit, the students will be able to: <ul style="list-style-type: none"> • Capable to understand and explain the meaning of partnership, partnership firm and their features. • describe the meaning and need of partnership deed and its contents • Capable to explain the significance of provision of Partnership Act in the absence of partnership deed. • Capable of making the difference between charge and appropriation. • differentiate between fixed and fluctuating capital, outline the process and develop the understanding and skill of preparation of Profit and Loss Appropriation Account. • develop the understanding and skill of preparation profit and loss appropriation account. • develop the understanding and skill of making past adjustments.
			1.2 Partnership Deed	2	
			1.3 Special Aspects of Partnership Accounts	2	
	3rd(5days)		1.4 Maintenance of Capital Accounts of Partners	2	
			1.5 Distribution of Profit among Partners	3	
	4th(5days)		1.6 Guarantee of Profit to a Partner	2	
			1.7 Past Adjustments	3	
	5th(3days)		1.8 Final Accounts	3	
	1st(1day)	Chapter 2	2.1 Modes of Reconstitution of a Partnership Firm	1	<ul style="list-style-type: none"> • state the meaning, nature and factors affecting goodwill • develop the understanding and skill of valuation of goodwill using different methods. • state the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners. • capable to calculate new profit sharing ratio and sacrificing ratio • develop the understanding of accounting treatment of
	2nd(6days)		2.2 Admission of a New Partner	1	
			2.3 New Profit Sharing Ratio	3	
			2.4 Sacrificing Ratio	2	
	3rd(5days)		2.5 Goodwill	5	

July	4th(6days)	Reconstitution of a Partnership Firm – Admission 108 of a Partner	2.6 Adjustment for Accumulated Profits and Losses	3	<p>revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits .</p> <ul style="list-style-type: none"> ● explain the effect of change in profit sharing ratio on admission of a new partner. ● develop the understanding and skill of treatment of goodwill as per AS-26, ● Develop the skill of treatment of revaluation of assets and reassessment of liabilities ● Capable to explain and need to treatment of reserves and accumulated profits, ● Explain adjustment of capital accounts on the basis of new partners capital or new ratio and preparation of balance sheet of the new firm.
	5th(5days)		2.7 Revaluation of Assets and Reassessment of Liabilities	3	
	6th(1days)		2.8 Adjustment of Capitals	5	
			2.9 Change in Profit Sharing Ratio among the Existing Partners	1	
Aug	1st(5days)	Chapter 3	3.1 Ascertaining the Amount Due to Retiring/Deceased Partner	3	<ul style="list-style-type: none"> ● explain the effect of retirement / death of a partner on change in profit sharing ratio. ● develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits and reserves on retirement / death of a partner and capital adjustment. ● develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's executor's account. ● discuss the preparation of the capital accounts of the remaining partners and the balance sheet of the firm after retirement / death of a partner.
			3.2 New Profit Sharing Ratio	2	
	2nd(5days)		3.3 Gaining Ratio	2	
			3.4 Treatment of Goodwill	3	
	3rd(4days)		3.5 Adjustment for Revaluation of Assets and Liabilities	2	
			3.6 Adjustment of Accumulated Profits and Losses	2	
	4th(6days)		3.7 Disposal of Amount Due to Retiring Partner	2	
			3.8 Adjustment of Partners' Capitals	4	

	5th(3days)		3.9 Death of a Partner	3	
Sep	1st(2days)	Chapter 4 Dissolution of Partnership Firm	4.1 Dissolution of Partnership	1	<p>you will be able to :</p> <ul style="list-style-type: none"> • State the meaning of dissolution of partnership firm; • Differentiate between dissolution of partnership and dissolution of a partnership firm; • Describe the various modes of dissolution of the partnership firm; • Explain the rules relating to the settlement of claims among all partners ; • Prepare Realisation Account;
			4.2 Dissolution of a Firm	1	
	2nd(4days)		4.3 Settlement of Accounts	4	
	3rd(5days)		4.4 Accounting Treatment	5	
	4th(4days)	Part B Chapter 1 Accounting for Share Capital	1.1 Features of a Company	2	<p>After studying this chapter, students will be able to :</p> <ul style="list-style-type: none"> • explain the basic nature of a joint stock company as a form of business organisation and the various kinds of companies based on liability of their members; • describe the types of shares issued by a company ; • explain the accounting treatment of shares issued at par, at premium and at discount including oversubscription; • outline the accounting for forfeiture of shares and reissue of forfeited shares under varying situations; • workout the amounts to be transferred to capital reserve when forfeited shares are reissued; and prepare share forfeited account ;
			1.2 Kinds of Companies	2	
5th(3days)	1.3 Share Capital of a Company		1		
	1.4 Nature and Classes of Shares	2			
Oct	1st(5days)	Chapter 1 Accounting for Share Capital	1.5 Issue of Shares	5	
	2nd(5days)		1.6 Accounting Treatment	5	
	3rd(5days)		1.7 Forfeiture of Shares	5	
	4th(3days)	Chapter 2 Issue and Redemption of	2.1 Meaning of Debentures	1	<p>After studying this chapter students will be able to :</p> <ul style="list-style-type: none"> • state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium;
			2.2 Distinction between Shares and Debentures	1	
			2.3 Types of Debentures	1	
			2.4 Issue of Debentures	1	

	5th(2days)	OR Debentures	2.5 Over Subscription	1	<ul style="list-style-type: none"> • explain the concept of debentures issued for consideration other than cash and the accounting thereof; • explain the concept of issue of debentures as a collateral security and the accounting thereof;
Nov	1st(4days)	Chapter 2 Issue and Redemption of Debentures	2.6 Issue of Debentures for Consideration other than Cash	2	<ul style="list-style-type: none"> • record the journal entries for issue of debentures with various terms of issue, terms of redemption; • show the items relating to issue of debentures in company's balance sheet; • describe the methods of writing-off discount/loss on issue of debentures ; • explain the methods of redemption of debentures and the accounting thereof; and • explain the concept of sinking fund, its use for redemption of debentures and the accounting thereof
			2.7 Issue of Debentures as a Collateral Security	2	
	2nd(6days)		2.8 Terms of Issue of Debentures	3	
			2.9 Interest on Debentures	1	
			2.10 Writing off Discount/Loss on Issue of Debentures	2	
	3rd(2days)		2.11 Redemption of Debentures	2	
	4th(5days)		2.12 Redemption by Payment in Lump Sum	1	
			2.13 Redemption by Purchase in Open Market	2	
2.14 Redemption by Conversion		2			
1st(2days)	Chapter 3 Financial Statements of a Company	3.1 Meaning of Financial Statements	2	<p>After studying this chapter, students will be able to</p> <ul style="list-style-type: none"> : • explain the nature and objectives of financial statements of a company; • describe the form and content of Statement of Profit and Loss of a company as per schedule III ; • describe the form and content of balance sheet of a company as per schedule III; • explain the significance and limitations of financial statements; and 	
		3.2 Nature of Financial Statements			
		3.3 Objectives of Financial Statements			
		3.4 Types of Financial Statements			

Dec		Company	3.5 Uses and Importance of Financial Statements		<ul style="list-style-type: none"> • prepare the financial statements.
			3.6 Limitations of Financial Statements		
	2nd(6days)	Chapter 4 Analysis of Financial Statements	4.1 Meaning of Analysis of Financial Statements	6	After studying this chapter, students will be able to : <ul style="list-style-type: none"> • explain the nature and significance of financial analysis; • identify the objectives of financial analysis; • describe the various tools of financial analysis; • state the limitations of financial analysis; • prepare comparative and common size statements and interpret the data given therein.
			4.2 Significance of Analysis of Financial Statements		
			4.3 Objectives of Analysis of Financial Statements		
			4.4 Tools of Analysis of Financial Statements		
			4.5 Comparative Statements		
			4.6 Common Size Statement		
			4.7 Limitations of Financial Analysis		
	3rd(5days)	Chapter 5 Accounting Ratios	5.1 Meaning of Accounting Ratios	1	After studying this chapter, students will be able to : <ul style="list-style-type: none"> • explain the meaning, objectives and limitations of accounting ratios; • identify the various types of ratios commonly used ; • calculate various ratios to assess solvency, liquidity, efficiency and profitability of the firm; • interpret the various ratios calculated for intra-firm and interfirm comparisons.
			5.2 Objectives of Ratio Analysis	1	
			5.3 Advantages of Ratio Analysis	1	
			5.4 Limitations of Ratio Analysis	1	
			5.5 Types of Ratios	1	
4th(6days)	5.6 Liquidity Ratios	2			
	5.7 Solvency Ratios	2			
	5.8 Activity (or Turnover) Ratio	2			

Jan2024	1st(5days)	Chapter 5 Accounting Ratios	5.9 Profitability Ratios	3	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • capable to explain the meaning and objectives of cash flow statement. • develop the concept of differentiation between operating activities investing activities and financing activities <p>• develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.</p>
		Chapter 6 Cash Flow Statement	6.1 Objectives of Cash Flow Statement	2	
			6.2 Benefits of Cash Flow Statement		
			6.3 Cash and Cash Equivalents		
	6.4 Cash Flows				
	2nd(6days)	Chapter 6 Cash Flow Statement	6.5 Classification of Activities for the Preparation of Cash Flow Statement	2	
			6.6 Ascertaining Cash Flow from Operating Activities	2	
			6.7 Ascertainment of Cash Flow from Investing and Financing Activities	2	
3rd(5days)	Chapter 6 Cash Flow Statement	6.8 Preparation of Cash Flow Statement	5		
Jan		4th & 5th	Project work, Revision & Test		