

ACADEMIC PLANNER OF ACCOUNTANCY For CLASSXII (2022-23)

Month/Working days	Content	TEACHING PADAGOGY	INTERDISCIPLINARY ASPECT
April (Days- 21) 4th To -15 (10) 16-30 (13)	CH-1 Accounting for Partnership firms- Fundamentals Nature of Partnership firms Concept & Features of Partneship; rules of silent Partneship Deed, Division of Profit among Partners Methods of Preparing Capital A/c's -Fixed &fluctuating Past Adsustments, Guarantee	Journal Entries Case Study Democratic Management Short Assessment Summary by students	Relations between Partnership and Companies Act 2013 Accounting Standards of ICAI
	CH-2 VALUATION OF GOODWILL Average profit ,Super profit and Capitalisation methods	Reflective Value Based Analysis Case Study Small Test of 5 Q's for 10 Min.	
May (days-11) 1- 15 (11) 17th May to 23rd May	Class Test -1 Fundamentals of Partnership-20 Marks CH-3 CHANGE IN PROFIT SHARING RATIO Adjustment Entry Treatment of Goodwill Revaluation Of Assets and Liabilities Remedial class	Case Study Accounting standards on Goodwill Self Evaluation Test Black Board Participation Democratic Management Small Test of 5 Q's for 10 Min.	Reconstitution of Partnership Assignment
July(days- 25) 1 -15.(12) 16-31(13)	CH-5 Admission of Partner Revaluation A/c*Capital A/cs AND Balance sheet Balance Sheet of New firm	Calculation of Sacrificing ratio case Study-small on New ratio	Different cases of New ratio and relation between various cases Relations between sacrificing and Gaining ratio
	CH-6 Retirement of Partner Revaluation A/c*Capital A/cs AND Balance sheet Balance Sheet of New firm	Integrative strategy Value Based Analysis Case Study	
August (days-22) 1-15 (09) 16-31 (13)	CH- dissolution of Partnership firm Gaining ratio Realization A/c Capital Accounts Cash/Bank A/c Issue of Shares-Company Accounts	QA Strategy Small Test of 5 Q's for 10 Min. QA Strategy ppts and real life situations Analytical Approach	Relatins between Dissolution of Partnership and Dissolution of Partnership firm

	Oversubscription, under sub, Consideration other than cash Prorata Allotment Security Premium, Forfeiture and Reissue of shares		
	CH-8 Issue of Debentures-Company Accounts Meaning of debenture, Types, issue of deb par, premium and discount Consideration other than cash Issue as collateral Security-Accounts	Pair and Share strategy QA Strategy Class Test(MCQ)	Assignment Small Test of 5 Q's for 10 Min. Scanner (Previous CBSE Qs)
September(days -25) 1-15(12)	Different cases of issue with redemption Loss on issue of debentures written off through SPR/capital reserve	MCQ	Textbook Questions Scanner
16-30(13)	HALF YEARLY EXAMINATION	PROBLEM SOLVING	
October(days-18) 1-15 (8)	Part -B CH-1 Financial Statements Of A Company-Co's Act 2013	QA Strategy Case Study	Textbook Questions
16-31(10)	CH-2 Financial statement Analysis Meaning ,Significance , Limitations CH-3 TOOLS OF FINANCIAL STATEMENT ANALYSIS Comparative Statements Common Size Statements	PROBLEM SOLVING Analytical Approach & interpretation of companies Balance sheet Brain storming session	Balance Sheet of Corporate Infosys/Reliance/TATA etc
	CH-4 ACCOUNTING RATIOS Liquidity Ratio, Solvency, Profitability & Turnover Ratios	Self Evaluation Test Reflective learning	Various ratios calculated by Corporates
November(days-24) 1-15(11)	CH-5 CASH FLOW STATEMENT-As-3 Adjustment of Depreciation, Prov for tax, Operating, investing and financing activities Treatment of proposed Dividend, Extra ordinary items etc	Accounting standard 3 Value Based Analysis	Relation between various Activities
16-30 (13)		COMPREHENSIVE & integrated Approach Textbook Questions	
DEC -(Days -26) 1 -15 (Days 12) 16-31 (Days 14)	REVISION	PROBLEM SOLVING	Assignments CBSE SAMPLE PAPERS
JAN UARY 2023 JAN 1-15 (3) 1-31 (12)	PRE BOARD EXAMINATIONS		PRACTICE PAPERS ASSIGNMENTS Comprehensive Ques

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