

**ACADEMIC PLANNER OF ACCOUNTANCY For CLASSSXII (2023-24)**

Month/Working days	Content	TEACHING PADAGOGY	ASSIGNMENT/HOMEWORK	INTER DISCIPLINARY	
April (Days- 20) 1 To -15 (9)	<b>CH-1</b> <b>Accounting for Partnership firms- Fundamentals</b> Nature of Partnership firms Concept & Features of Partneship; rules of silent	Journal Entries Case Study Democratic Management	TEXT BOOK QUESTIONS	Relations between Partnership & <b>Companies Act 2013</b>	
16-30 (11)	Parrtneship Deed, Division of Profit among Partners Methods of Preparing Capital A/c's -Fixed &fluctuating Past Adsustments,Guarantee	Short Assessment Summary by students	SHORT ASSIGNMENTS		ICAI STANDARDS
	<b>CH-2 NATURE AND VALUATION OF GOODWILL</b> Average profit ,Super profit and Capitalisation methods	Reflective Value Based Analysis Case Study			
		Small Test of 5 Q's for 10 Min. CT-1 Fundamentals of Partnership			
May (days-11) 1- 15 (11)	<b>CH-3 CHANGE IN PROFIT SHARING RATIO</b> Adjustment Entry Treatment of Goodwill Revaluation Of Assets and Liabilities	Case Study Accounting standards on Good	TEXT BOOK QUESTIONS SHORT ASSIGNMENTS Reconstitution of Partnership		
17th May to 23rd May		Self Assessment Black Board Participation Democratic Management	Assignment		
	Remedial class	Small Test of 5 Q's for 10 Min.			
July(days- 24 ) 1 -15.(12)	<b>CH-5 Admission of Partner</b> 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	MATHEMATICS	
16-31(12)	<b>CH-6 Retirement of Partner</b> Revaluation A/c*Capital A/cs AND Balance sheet Balance Sheet of New firm	Integrative strategy Value Based Analysis Case Study	<b>Relations between sacrificing and</b> Gaining ratio		
August (days-24) 1-15 (11)	<b>CH- dissolution of Partnership firm</b> Gaining ratio Realization A/c Capital Accounts Cash/Bank A/c	QA Strategy Small Test of 5 Q's for 10 Min QA Strategy ppts and real life situations	Relatins between Dissolution of Partnership and Dissolution of Partnership firm	Accounting Standards of ICAI	
16-31 (13)	<b>Issue of Shares-Company Accounts</b> Oversubscription,under sub, Consideration other than cash Prorata Allotment Security Premium,Forfeiture and Reissue of shares	Analytical Approach			

	<b>CH-8</b> Issue of Debentures-Company Accounts Meaning of debenture, Types, issue of deb par, premium and discount Consideration other than cash Issue as collateral Security	Pair and Share strategy QA Strategy Class Test(MCQ)	Assignment Small Test of 5 Q's for 10 Min. Scanner ( Previous CBSE Qs)	
	<b>September(days -23)</b> <b>1-15(11)</b>  <b>16-30(12)</b>	Different cases of issue with redemption Loss on issue of debentures written off through SPR/capital reserve	MCQ Scanner	
		HALF YEARLY EXAMINATION	TEXT BOOK QUESTIONS SHORT ASSIGNMENTS	
<b>October(days-19)</b> <b>1-15 (10)</b>  <b>16-31( 9 )</b>	<b>Part -B</b> <b>CH-1 Financial Statements Of A Company-Co's Act 20</b>	QA Strategy Case Study		<b>MATHEMATICS</b> Infosys/Reliance/TATA etc
	<b>CH-2</b> Financial statement Analysis <b>Meaning ,Significance , Limitations</b>	PROBLEM SOLVING  Analytical Approach & interpretation of companies Balance sheet	Balance Sheet of Corporate	
	<b>CH-3 TOOLS OF FINANCIAL STATEMENT ANALYSIS</b> Comparative Statements Common Size Statements	Brain storming session		
	<b>CH-4 ACCOUNTING RATIOS</b> Liquidity Ratio, Solvency, Profitability & Turnover Ratios	Self Evaluation Test Reflective learning	Various ratios calculated by Corporates	
<b>November(days-21)</b> <b>1-15( 9 )</b>  <b>16-30 (12)</b>	<b>CH-5 CASH FLOW STATEMENT-As-3</b> Adjustment of Depreciation, Prov for tax, Operating, investing and financing activities Treatment of proposed Dividend, Extra ordinary items etc	AS-3 REVISED Value Based Analysis	Relation between various Accounts	Accounting standard 3
		COMPREHENSIVE & integrated Approach Textbook Questions		AS-4
<b>DEC -( Days -25)</b> <b>1 -15 (Days 12)</b> <b>16-31 ( Days 13)</b>	<b>REVISION</b> PRE BOARD EXAMINATIONS	PROBLEM SOLVING	Assignments CBSE SAMPLE PAPERS	
<b>JAN UARY 2024 (13)</b>	<b>PRE BOARD EXAMINATIONS</b>		PRACTICE PAPERS ASSIGNMENTS Comprehensive Ques	