

ACADEMIC PLANNER OF ACCOUNTANCY For CLASSXII (2024-25)

Month/Working day	Content	TEACHING PADAGOGY	INTER DISCIPLINARY
April (Days- 22) 1 To -15 (11)	CH-1 Accounting for Partnership firms- Fundamentals Nature of Partnership firms Concept & Features of Partneship; rules of silent Parrtneship Deed, Division of Profit among Partners	Journal Entries Case Study Democratic Management Short Assessment	TEXT BOOK QUESTIONS Relations between Partnership & Companies Act 2013
16-30 (11)	Methods of Preparing Capital A/c's -Fixed &fluctuating Past Adsustments,Guarantee CH-2 NATURE AND VALUATION OF GOODWILL Average profit ,Super profit and Capitalisation methods	Summary by students Reflective Value Based Analysis Case Study Small Test of 5 Q's for 10 Min.	ICAI STANDARDS
May (days-18) 1- 15 (12)	CH-3 CHANGE IN PROFIT SHARING RATIO Adjustment Entry Treatment of Goodwill Revaluation Of Assets and Liabilities	Case Study Accounting standards on Goodwill Self Assessment Black Board Participation Democratic Management	
16-25 (6)	Remedial class	Small Test of 5 Q's for 10 Min.	
July(days- 25) 1 -15.(12)	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	
	CH-6 Retirement of Partner Revaluation A/c*Capital A/cs AND Balance sheet	Integrative strategy Value Based Analysis	Applied Mathematics

16-31(13)	Balance Sheet of New firm	Case Study	Accounting Standards of ICAI
August (days-23) 1-15 (11)	CH- dissolution of Partnership firm 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	
16-31 (12)	Issue of Shares-Company Accounts Oversubscription,under sub, Consideration other than cash Prorata Allotment Security Premium,Forfeiture and Reissue of shares	Analytical Approach	
	CH-8 Issue of Debentures-Company Accounts Meaning of debentue,Types ,issue of deb par,premium and discount Consideration other than cash Issue as collateral Security-Acco	Pair and Share strategy QA Strategy Class Test(MCQ)	
September(days -23) 1-15(11)	Different cases of issue with redemption Loss on issue of debentures written off through SPR/capital reserve	MCQ	
16-30(12)	HALF YEARLY EXAMINATION	PROBLEM SOLVING	
October(days-20) 1-15 (8)	Part -B CH-1 Financial Statements Of A Company-Co's Act 2013 CH-2Financial statement Analysis Meaning ,Significance , Limitations	QA Strategy Case Study PROBLEM SOLVING	
16-31(12)	CH-3 TOOLS OF FINANCIAL STATEMENT ANALYSIS Comparative Statements Common Size Statements	Analytical Approach & interpretation of companies Balance Brain storming session	MATHEMATICS Infosys/Reliance/TATA etc
	CH-4 ACCOUNTING RATIOS	Self Evaluation Test	

	Liquidity Ratio, Solvency, Profitability & Turnover Ratios	Reflective learning	
November (days-23) 1-15 (10)	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	AS-3 REVISED Value Based Analysis	
16-30 (13)		COMPREHENSIVE & integrated Approach Textbook Questions	Accounting standard 3
DEC -(Days -24) 1 -15 (Days 11) 16-31 (Days 13)	REVISION PRE BOARD EXAMINATIONS	PROBLEM SOLVING	AS-4
JAN UARY 2025 (13)	PRE BOARD EXAMINATIONS		

