

ACADAMIC PLAN FOR ACCOUNTANCY -CLASS12 (2026-27)

Month/ Days	Content	Learning Outcome	Mode of Assessment	Home work /Assign	Teaching Pedagogy	Interdisciplinary Aspect / SDG	21st Century skills
1st April To 15th April (11)	Chapter-1-Accounting for Partnership firms-Fundamentals-Partnership features,Rules in absence of Partnership Deed, Fixed vs fluctuating, Preparation of Profit & Loss App A/c	Students will be able to state the meaning of partnership, its features.	MCQs	Problem solving Assignment	Problem based learning	Business organisation	Collaboration
	Chapter-1-contd-Past Adjustments(relating to interest on capital,int on drawings,salary and profit sharing ratio). Chapter-2 Valuation of goodwill, Methods of goodwill,factors affecting goodwill.	Develop the understanding and skill of making past adjustments.	Competency based Questions	Text book problems	Flipped Class room approach	Business organisation	Critical Thinking
16th April To 30th April (13)	Chapter-3-Change in Profit sharing ratio-Sacrificing ratio,gaining ratio.Revaluation of assets and liabilities, treatment of reserves,accumulated profits and losses.Preparation of capital A/c's and Balance sheet.	Develop the understanding and skill to calculate goodwill under various methods.	Practical Problems	Assignment-HOTS	Role Play	Business Mathematics	Problem Solving
1st May to 15th May (11)	Chapter-4 admission of a Partner-Sacrificing ratio,treatment of Goodwill as per AS-26.Revaluation of assets and liabilities, treatment of reserves,accumulated profits and losses.Preparation of capital A/c's and Balance sheet of new firm.	Develop the understanding and skill of treatment of goodwill under AS-26, and treatment of revaluation of assets and liabilities.	MCQs	Assignment	Collaborative Learning	Applied Mathematics	Team work
16th May to 25th May (6)	Chapter-5-Retirement of Partner-Effect of retirement of partner on change in PSR.,treatment of Goodwill as per AS-26.	Explain the effect of retirement of partner and gaining ratio and treatment of goodwill under AS-26.	Practical problems	Assignment	Collaborative Learning	Commerce and Public dealing	Critical Thinking
16th May to 30th June.	SUMMER VACATION (PROJECT WORK FOR 2025-26)		Project Work				

1st July to 15th July (12)	Contd:- .Revaluation of assets and liabilities, treatment of reserves,accumulated profits and losses.Preparation of capital A/c's and Balance sheet of new firm.	Develop the understanding and skill of treatment of goodwill under AS-26, and tretment of revaluation of assets and liabilities.	Case study on adjustmen t of capitals	Numeric al Question s	Pair-share	Re constitution	Critical Thinking
16th July to 31st July (14)	chapter-6 Death of a Partner: Calculation of deceased partner's share of profit till the date of death.preparation of Deceased Partner's capital a/c and his Executor's A/c.	Develop the skill of calculation of deceased partner's share till the date of death and preparing Executor's A/c.	Simulatio n	compreh ensive Assignm ent	Problem-based Learning	Business Studies	Problem Solving
1st Aug to 15th Aug (10)	Chapter-7 Dissolution of a partnership firm:Meaning of dissolution of partnership and partnership firm, types of dissolution of a firm.Settlement of /accounts-Preparation of Realization a/c, Capital Accounts and Cash/bank a/c	Understand the situations under which partnership firm can be dissolved and preparation of Realization A/c	Small Tests of 10 Marks	Assignm ent	Group discussion	Section 48,49	Merger
16th Aug to 31st Aug (11)	UNIT-2-Accounting for share Capital:Features and types of companies,share capital and its types,Issue and allotmmet of shares,oversubscription and under subscription,Issue ar Par, Premium, Calls in advance and arrears (excluding interest)	Develop the understanding of the accounting treatment of issue and allotment of shares under over-subscription.	Case study based questions	Assignm ent	Collaborati ve Learning	Corporate accounting	Critical Thinking
1st Sep to 15th Sep (11)	Issue of Shares for consideration other than cash. ESOP, Sweat Equity. Accounting treatment of forfeiture and re-issue of shares. Disclosure of share capital in Balance Sheet of company. Accounting for Debentures: Meaning of debentures	Understand the treatment of forfeiture and reissue of shares	Practical Problems	Assignm ent	Constructiv ist	Corporate Accounting	Collabora tion

16th Sep to 30th Sep (13)	HALF YEARLY EXAMINATION						
1st Oct to 15th Oct (10)	Continued:Types of debentures , issue at par, at a premium and at a discount. Issue of Debentures for consideration other than cash.Issue of deventures as collateral security.(concept of TDS is excluded). Writing off discount/Loss on issue of Debentures	Develop the understanding of the treatment of issue of debentures at Par, premium and at discount.	Oral assessment	Scanner	Role play Grapic organizer	Corporate Law	Problem Solving
16th Oct to 31st Oct (11)	UNIT-3-Analysis of financial statements-Meaning,nature and importance of financial statements,Statement of Profit & Losss and Balance sheet-headings and sub headings, under companies act 2013. Comparative and Common-size Statements.	Understand of major headings and sub-headings as per Schedule III of Companies Act, 2013	Case study based question	Notes and assignments	PEER TEACHING	Management accounting	Corprate adapatability
1st Nov to 15th Nov (09)	RATIO ANALYSIS-Meaning,objectives and importance of ratio analysis.Limitations.Liquidity,solvency,activity and profitability ratios	State the meaning of accounting ratios and develop the understanding of significance of ratios and sllil to compute	MCQ's	Question based on topic	Project based Learning	Mathematics-Concept of fraction	Research
16th Nov to 30th Nov (12)	CASH FLOW STATEMENT -Meaning of cash flow & Cash flow statement.Objectives,importance & limitations of Cash flow statement. Preparation of cash flow statement under Operating ,investing & Financing activities.	Develop the understanding of preparation of Cash flow statement as per AS-3 with various adjustments.	Small Tests of 10 Marks	Notes and assignments	Role play	Management accounting	Critical Thinking

1st Dec to 15th Dec (12)	Revision Work of syllabus/ Pre board Examinaion	Notes and assignments	Collaborative Learning	Decent work and Economic growth	Problem Solving
16th Dec to 31st Dec (12)	CBSE sample Papers, Comprehensive problems and problem solving sessions	CBSE Sample Papers			
1st Jan to 31st Jan (13+14)	REVISION & PRE-BOARD EXAMINATION	Previous year CBSE question papers			