

# SANT NANDLAL SMRITI VIDYA MANDIR, GHATSILA



## SYLLABUS - STD.XII

SESSION - 2025-26

### SUBECT -ACCOUNTANCY

| Month | Working Days | Chapter/Topics to be taught   | Activities   | Learning outcome  | Values and skill imparted   | Assessment   |
|-------|--------------|---|--|---|---|--|
| April | 21           | <p>Accounting for Partnership Firm- (Fundamental of Partnership)</p> <p>* Methods of Keeping Partners Capital A/c</p> <p>Meaning and definition as per Partnership Act.</p> <p>*Partnership Deed- Meaning and *Importance, Contents</p> <p>*Rules in the absence of partnership Deed and applied Questions</p> <p>*Fixed Capital Method – brief explanation</p> <p>*Fluctuating Capital Method –brief explanation</p> <p>*Differentiate between Fixed Capital Method and Fluctuating Capital Method.</p> <p>* P/L Appropriation A/c ?</p> <p>*Preparation of PL/App. A/c</p> <p>Calculation of Interest on drawing under different conditions</p> <p>*Calculation of Interest on Capital under different conditions</p> <p>*Meaning and Distribution of Guaranteed Profit .</p> <p>*Meaning and Past adjustment entries</p> | <p>. Key concept of Partnership deed</p> <p>2. Formats of partnership accounting</p> <p>3. Calculation chart of interest on drawing</p> <p>4. flow chart to check the different methods of calculation of interest on drawing.</p> | <p>Meaning , significance</p> <p>Objectives of Partnership Partnership deed</p> <p>Methods of partners capital A/c</p> <p>Calculation of interest on drawings</p> <p>Reconstitution of partnership firm.</p>    | <p>Developing the skills of preparing the partnership accounting and follow the Act- of 1932</p> <p><b>Developing the skills of calculation of interest of drawings</b></p> | <p><i>Written test on weekly basis</i><br/> <i>* written test /periodic test/ monthly basis</i></p> <p><i>Written test on weekly basis</i><br/> <i>* written test on monthly basis</i></p> |
| May   | 9            | <p>*Meaning of goodwill, Cases for valuing Goodwill, Factors affecting goodwill.</p> <p>*Methods of valuation of goodwill:-</p> <ol style="list-style-type: none"> <li>1. Average Profit Method</li> <li>2. Super Profit Meth</li> <li>3. Capitalisation method</li> </ol> <p>Contents under the topics</p>   | <p>Case study for the valuation of goodwill</p> <p>2. group activities to calculate the value of goodwill</p>  | <p>Meaning of goodwill</p> <p>Methods of valuation of it</p> <p>Accounting in case of admission ,retirement and death of partner and new Balance sheet</p> <p>Change in profit sharing ratio and its impact</p> | <p><b>Skill on valuation of Goodwill</b></p> <p>Accounting skill to settle the accounts of retiring and deceased partner</p>  | <p><i>Written test on weekly basis</i><br/> <i>* written test on monthly basis</i></p>   |

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| June   | 11 | <p>*change in profit sharing ratio, treatment of goodwill (as per AS- 26)</p> <p>Change in ratio among the Existing Partners</p> <p>*Calculation of Sacrificing Ratio Gaining Ratio, <b>Admission of a new partner</b></p> <p>* Treatment of Reserve ad surplus</p> <p>*Accounting for Revaluation of Assets &amp; Liabilities</p> <p>*Preparation of Revaluation A/c and Balance sheet .</p>   | <p>1. flow chart and group discussion on Change in ratio among the Existing Partners</p> <p>2. Case study for the Change in ratio among the Existing Partners to know the effect</p>      | <p>Accounting treatment of goodwill</p> <p>Effect of admission of a partner on change in the profit sharing ratio,</p> <p>*treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of of Contents under the topics liabilities,</p> |  | <p><i>weekly basis</i></p> <p><i>* written test /periodic test/ monthly basis</i></p> |
| July   | 26 | <p><b>Retirement of a partner</b></p> <p>Treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits and reserves, *adjustment of capital accounts and preparation of balance sheet. Preparation of loan account of the retiring partner</p> <p><b>Death of a partner:</b></p> <p>*Calculation of deceased partner's share of profit till the date of death.</p> <p>*Preparation of deceased partner's capital account and his executor's account.</p> | <p>1. Format for preparing and maintaining record of partners capital and current a/c</p> <p>2. Group activities to identify the different amount to be paid to the deceased partner.</p> | <p>Calculation of deceased partner's share of profit till the date of death</p>  | <p>understanding of preparation of Realisation account and other related accounts.</p> <p>Knowledge of money market And to now the rules of Companies Act.</p> | <p><i>weekly basis</i></p> <p><i>* written test /periodic test/ monthly basis</i></p> |
| August | 24 | <p>Meaning of Dissolution of Partnership Firm,</p> <p>* Types of dissolution</p> <p>* Settlement of Partners Capital A/c</p> <p>* Preparation of Realisation A/c</p> <p>* Partners Capital A/c and Cash A/c.</p> <p>Accounting for Share Capital</p> <p>Contents under the topics</p> <p>* Share Capital –Nature &amp; types.</p> <p>* Accounting for Share</p>   | <p>1. Real life situation where the business firm closed and the process to closed the account</p> <p>2. Group activities to close the books account</p>                                  | <p>Types of dissolution</p> <p>* Settlement of Partners</p> <p>Meaning of shares</p> <p>Types of shares</p> <p>Issue of shares entries</p>   | <p>How to settle accounts on retirement and death of a partner</p>   | <p><i>weekly basis</i></p> <p><i>* written test /periodic test/ monthly basis</i></p> |

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|                |           | Capital-Issue & allotment of shares<br><b>Half yearly syllabus</b>   |   |  |  |  |
| <b>Sept</b>    | <b>21</b> | Private Placement of shares, Contents under the topics Employee Stock Option plan (ESOP), * Public Subscription of Shares-Over and Under Subscription<br><br>Contents under the topics * Issue of shares at par * Issue of shares at Premium * Issue of shares at Discount-<br>Contents under the topics Calls in Arrears and calls in Advance * Issue of shares for consideration other than Cash.                              | 1. Flow chart to show the process involved in issuing the shares.<br><br>2. Problem solving activities<br><br>3. Self assessment quiz<br><br>4. Share issue problems and the corresponding entries. | Contents under the topics<br><br>Calls in Arrears and calls in Advance<br>* Issue of shares for consideration other than Cash. | Depiction of Financial statement to all interested groups                | <i>weekly basis</i><br>* written test /periodic test/<br>monthly basis |
| <b>October</b> | <b>18</b> | *Forfeiture & Re-issue of forfeited shares.<br><br>*Disclosure of Share Capital in Companies Balance Sheet.<br>** Debentures: Issue of debentures at par, at a premium and at a discount.<br>** Debentures with terms of<br>** Issue of debentures for consideration other than cash; **Issue of debentures as collateral security-concept<br><br>interest on debentures.<br>Writing off discount / loss on issue of debentures. | 1. Flow chart to show the process involved in issuing the shares.<br><br>2. Problem solving activities<br><br>3. Self assessment quiz<br><br>4. Share issue problems and the corresponding entries. | Debentures types of it<br><br>Issue and redemption of debentures   | Responsibility towards the stakeholders                                  | <i>weekly basis</i><br>* written test /periodic test/<br>monthly basis |
| <b>Nov</b>     | <b>23</b> | Financial statements of a company:<br>Statement of Profit and Loss and Balance Sheet in the prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013).<br>Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.<br>Financial Statement   | 1. Flow chart to show the process involved in issuing the debenture.<br><br>2. different options on issue of it   | Balance sheet – how to present<br><br>Learn how to   | To develop the skill on preparing of cash flow statement and cash budget | <i>weekly basis</i><br>* written test /periodic test/<br>monthly basis |

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|            |           | <p>Analysis: Objectives, importance and limitations.</p> <p>Tools for Financial Statement Analysis:</p> <p>Comparative statements, common size statements,</p> <p>Proprietary Ratio and Interest Coverage Ratio.</p> <p>Activity Ratios: Inventory Turnover Ratio, Trade</p>  | <p>Self assessment quiz</p>   | <p>analyses the financial information by the help of ratio</p> <p>Ratio analysis.</p> <p>Liquidity Ratios: Current ratio and Quick ratio.</p> <p>Solvency Ratios: Activity Ratios: Profitability Ratio</p>   |  |  |
| <b>Dec</b> | <b>19</b> | <p>Contents under the topics</p> <p>Receivables Turnover Ratio, Trade Payables</p> <p>Turnover Ratio and Working Capital Turnover Ratio.</p> <p>Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment.</p> <p>Meaning, objectives and preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only)</p> <p>Note:</p> <p>(i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.</p> <p>(ii) Bank overdraft and cash credit to be treated as short term borrowings.</p> <p>(iii) Current Investments to be taken as Marketable securities unless otherwise specified</p> <p>Project work – 1 Project</p> | <p>1 Flow chart to show the different types of ratios</p> <p>2. Group discussion to derive the formula</p> <p>3. Self assessment quiz</p> <p>4. Problem solving .</p> | <p>Meaning of Cash flow statement</p> <p>Purpose and calculation of Cash from operation and preparation of cash flow statement</p> <p>Developing the skill on the Calculation of different types of Ratio analysis.</p> <p>Liquidity Ratios: Current ratio and Quick ratio.</p> <p>Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio,</p> | <p>Skill to prepare the Cash flow statement</p> <p>Purpose and calculation of Cash from operation and preparation of cash flow statement</p> | <i>weekly basis</i><br><i>* written test /periodic test/ monthly basis</i> |

Teacher:- B.C. Gorai