**Syllabus Details(2015-16)**

**Class: - XII Subject: - Accountancy Teacher Name: - Mr. Sanjeev Kumar**

**Book Name: T.S Grewal Ref. Book\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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| **S.**  **No.** | **Month** | **No of working days** | **Unit/ chapter** | **Weightage of marks & Type of questions** | **Remarks** |
|  | **April** | **22** | **Accounting for Partnership** | **10 Marks** |  |
| **1 week** |  | **Fundamentals**  **Partnership features, partnership deed, Rules in the absence of partnership deed. Preparation of P/L Appropriation A/C.** |  |  |
| **2 week** |  | **Interest on capital, Interest on Drawings salary, commission to partner, Interest on loan fixed and fluctuating capital A/C** |  |  |
| **3 week** |  | **Past Adjustment, Profit sharing Ratio , Guarantee** |  | **(Revision)**  **Test** |
| **4 week** |  | **( valuation of Good will )**  **Goodwill Nature, Factor affecting and method of valuation** | **4** | **(Test)** |
| **S.**  **No.** | **Month** | **No of working days** | **Unit/ chapter** | **Weightage of marks & Type of questions** | **Remarks** |
|  | **May** | **25 days** | **Reconstitution of partnership** | **3** |  |
| **1 week** |  | **Change in profit sharing Ratio among the existing partner sacrifice ratio, Gaining Ratio, Treatment of Reserve & Accounting**  **treatment** |  |  |
| **2 week** |  | **Revaluation of assets and Re-assessment of liabilities and preparation of capital A/C.** |  | **(Test)** |
| **3 week** | **(FA-1)** | **(Admission of a partner)**  **Meaning and calculation of new profit sharing ratio, sacrifice ratio treatment of good will** | **10** |  |
| **4 week** |  | **Revaluation of Assets & Reassessment of liabilities preparation of revaluation account, treatment of Reserve & Accounted profits/ Losses, Adjustment of capital** |  |  |
|  | **July** |  | **Retirement / Death of a Partner** |  |  |
| **1 week** |  | **Meaning of Retirement calculation of new profit sharing ratio & gaining ratio Accounting Treatment of Goodwill Revaluation of Assets & Reassessment of liabilities** |  |  |
| **2 week** |  | **Adjustment of Accounted profits & losses, Adjustment of capital A/c preparation of Retired partner loan A/c death of a partner, preparation of Deceased partner capital Account executor A/c** |  |  |
| **3 week** |  | **Dissolution of a partnership firm mode of dissolution, Necessary entries on dissolution, preparation of Realisation A/C partner capital A/c and Bank A/c** | **8** |  |
| **4 week** |  | **Revision of Partnership**  **Over view** |  |  |
| **S.**  **No.** | **Month** | **No of working days** | **Unit/ chapter** | **Weightage of marks & Type of questions** | **Remarks** |
|  | **August** |  | **Company Accounts🡪 Accounting for share capital** | **18** |  |
| **1 week** |  | **Meaning and characteristics of a company. Difference between partnership and a Joint stock company. Meaning of share capital kinds of shares, Accounting Treatment of Issue of shares for cash at par, premium & Discount** |  |  |
| **2 week** |  | **Oversubscription of shares under subscription of shares, Issue of shares for consideration other than cash, call in arrears and call in Advance, Forfeiture of shares Re- issue of forfeited shares** |  |  |
| **3 week** |  | **Prorate Allotment and Forested then Re-issue. Practice of share capital question** |  | **Test** |
| **4 week** |  | **Issue of Debenture:- Meaning Types, Issued At Par, Premium, Discount, Issue of debenture other than cash Debenture issued as collateral security. Issue of Debenture for redemption point of view** | **3** |  |
|  | **Sept.** |  |  |  |  |
| **1 week** |  | **Interest on Debenture**  **Revision of Debenture issue** |  | **Test** |
| **2 week** |  | **Revision** |  |  |
| **3 week** |  | **Test** |  |  |
| **4 week** |  | **Test** |  |  |
| **S.**  **No.** | **Month** | **No of working days** | **Unit/ chapter** | **Weightage of marks & Type of questions** | **Remarks** |
|  | **October** |  | **Redemption of Debenture** | **4** |  |
| **1 week** |  | **Redemption out of profit and capital, Redemption of Debentures by Drawing of Lot, Purchase of own Debenture as Investment** |  |  |
| **2 week** |  | **Revision of Redemption of Debenture**  **Analysis of Financial Statements**  **Balance sheet of a company in the prescribed form with major heading (Schedule vi) practice of Balance sheet items Financial Analysis meaning, Significance and purpose, limitation** | **4** | **Test** |
| **3 week** |  | **Tools for financial Analysis:-**  **Comparative statement & common size statement** | **4** |  |
| **4 week** |  | **Revision** |  |  |
|  | **November** |  | **Accounting Ratio:-** | **4** |  |
| **1 week** |  | **Meaning, Objectives and Types of Ratio current Ratio, liquidity Ratio, Debt to Equity, Total Assets to Debt, Proprietary Ratio, Interest coverage Ratio** |  |  |
| **2 week** |  | **Inventory Turnover, Debtors turnover creditors Turnover, working capital Turnover, G.P Ratio, operating profit Ratio Net Profit Ratio, Operating Ratio. Return on Investment Ratio** |  |  |
| **3 week** |  | **Cash flow statement🡪 Meaning and objective, preparation of cash flow statement, operating activity, inverting activity** | **8** |  |
| **4 week** |  | **Financing activity, complete cash flow statement question with or without Adjustment, Practice of cash flow statement questions** |  | **Test** |