

Delhi Public School, Jammu

Syllabus Bifurcation Month Wise

Session (2023-24)

Subject: Accountancy (055)

Class: XII

Accountancy is a language of business that helps in measurement, processing and communication of Financial and Non-Financial Information about the various organizations.

The main objectives of the syllabus are highlighted as under:

- ✚ *The objective of accounting is to provide insight into the results of management decisions.*
- ✚ *The aim of accounting education is to help students learn to become professional accountants.*
- ✚ *It will help students in learning how to work on Financial Statements of any form of Business Organization.*
- ✚ *Learning Accountancy will also develop qualities like organizational skills, personal skills and social skills.*
- ✚ *Students will also develop critical thinking, analytical power and communication skills.*

Objectives of Theory:

- ✚ *Familiarizes the students with accounting as an information system;*
- ✚ *Develops skills to analyze and interpret financial statements of specialized business entities for informed decision making and economic reasoning.*

Objectives of Practical/ Project Work:

- ✚ *Develops basic skills of accounting to apply accounting concepts and accounting standards in different business situations.*
- ✚ *Inculcate entrepreneurial skills for effective transition from school to the world of work including self-employment.*

S.No.	Month	Topic/Chapter
1.	April	1. Basic Concepts of Partnership <i>a. Foundation Worksheet to understand & relate the present learning with the previous knowledge.</i> <i>b. Assignment (1) to reinforce the concepts learnt in the chapter.</i>
2.	May	1. Valuation of Goodwill 2. Change in Profit Sharing Ratio 3.Reconstitution of Partnership Firms a. Admission of a Partner <i>a. Revision Sheet & Sample Papers.</i> <i>b. Class Test on the topic for revision and assessment of topic learnt.</i>

3.	June/July	<p>1. Comprehensive Project Work (Preparation of Financial Statements & its analyses using a Case study)</p> <p>2. Reconstitution of Partnership Firms</p> <p>a. Admission of a Partner</p> <p><u>Activity for the Month:</u></p> <p>a. Use of Kahoot Quiz to revise the topic Admission and related concepts.</p>
5.	August	<p>1. Reconstitution of Partnership Firms</p> <p>a. Retirement of Partner</p> <p>b. Death of a Partner</p> <p>2. Dissolution of Partnership Firms</p> <p>Assignment (2) for revision of the topic Dissolution</p> <p><u>Activity for the Month:</u></p> <p>a. Preparation of Power Point presentation on Fundamentals and other provisions of Partnership Act, 1932.</p>
6.	September	<p>1. Financial Statements of a Company</p> <p>2. Accounting Ratios</p> <p>3. Cash Flow Statement</p> <p>Revision through Assignment (3) & Sample Papers.</p> <p><u>Activity for the Month:</u></p> <p>Preparation of Flow Chart of Classification of Accounting Ratios</p>
7.	October	<p>1. Accounting for Companies</p> <p>Debentures</p> <p>Diagnostic Assessment of Debentures by conducting Class Test.</p> <p><u>Activity for the Month:</u></p> <p>b. Assessment of Project Work for corrections and additions to be made.</p>
8.	November	<p>1. Accounting for Companies</p> <p>a. Share Capital</p> <p><u>Activity for the Month:</u></p> <p>a. Assignment (4) for revision of the topic.</p>
9.	December	<p>1. Revision Work with the help of Sample Papers</p> <p>2. Checking and corrections of project work for Final Submission and assessment.</p>
10.	January	<p>1. Revision Work with the help of Sample Papers</p>
11.	February	<p>1. Revision</p> <p>a. Chapter wise quick revision of concepts</p> <p>b. Practice of Sample Question Papers</p> <p>2. Final Board Practical Examination</p>
12.	March	<p>1. Revision</p> <p>a. Chapter wise quick revision of concepts</p> <p>b. Practice of Sample Question Papers</p>

EXAM SCHEDULE

SYLLABUS FOR FORMATIVE ASSESSMENT-I

Unit- I Accounting for Partnership Firms-Fundamentals

Unit-II Valuation of Goodwill

SYLLABUS FOR HALF- YEARLY EXAMS

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death

Unit- V *Dissolution of Partnership Firm*

Unit VII: *Analysis of Financial Statements*

Unit IX- *Accounting Ratios*

SYLLABUS FOR Pre-Board -I

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death, (d) Dissolution

Unit-V: *Accounting for Companies (Debentures)*

Unit- VI: *Analysis of Financial Statements*

Unit -VII: *Cash Flow Statement*

Unit VIII- *Accounting Ratios*

SYLLABUS FOR Pre-Board -II

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death, (d) Dissolution

Unit-V: *Accounting for Companies (Shares & Debentures)*

Unit -VI: *Analysis of Financial Statements*

Unit -VII: *Cash Flow Statement*

Unit VIII- *Accounting Ratios*

Subject Coordinator