

Delhi Public School, Jammu

Syllabus Bifurcation Month Wise

Session (2022-23)

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 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..*

S.No.	Month	Topic/Chapter
1.	April	1. Basic Concepts of Partnership
2.	May	1. Valuation of Goodwill 2. Change in Profit Sharing Ratio 1.Reconstitution of Partnership Firms a. Admission of a Partner
3.	July	1. 1.Reconstitution of Partnership Firms a. Admission of a Partner 2. Project Work
5.	August	1.Reconstitution of Partnership Firms a. Retirement of Partner a. Death of a Partner 2. Dissolution of Partnership Firms
6.	September	1.Financial Statements of a Company 2. Accounting Ratios 3.Accounting for Companies a. Share Capital

7.	October	1. Accounting for Companies Debentures
8.	November	1. Cash Flow Statement
9.	December	1. <i>Revision Work</i>
10.	January	1. Project Work 2. Revision
11.	February	1. Revision a. Chapter wise quick revision of concepts b. Practice of Sample Question Papers 2. Final Board Practical Examination
12.	March	1. Revision a. Chapter wise quick revision of concepts b. Practice of Sample Question Papers

## **EXAM SCHEDULE**

### **SYLLABUS FOR FORMATIVE ASSESSMENT-I**

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

**Unit-II Valuation of Goodwill**

**Unit- III: Change in Profit Sharing Ratio**

### **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-VI: *Accounting for Companies (Shares)***

**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- 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**