

Class 12 Accountancy (Commerce)		
Month	Unit/ Chapter	
April (19-20 days)	Chapter 1 Accounting for Partnership: Basic Concepts 1.1 Nature of Partnership 1.2 Partnership Deed 1.3 Special Aspects of Partnership Accounts 1.4 Maintenance of Capital Accounts of Partners 1.5 Distribution of Profit among Partners 1.6 Guarantee of Profit to a Partner 1.7 Past Adjustments	
May (14-15 days)	Reconstitution of a Partnership Firm - Admission of a Partner Chapter 2 2.1 Modes of Reconstitution of a Partnership Firm 2.2 Admission of a New Partner 2.3 New Profit Sharing Ratio 2.4 Sacrificing Ratio 2.6 Adjustment for Accumulated Profits and Losses 2.5 Goodwill 2.7 Revaluation of Assets and Reassessment of Liabilities 2.8 Adjustment of Capitals 2.9 Change in Profit Sharing Ratio among the Existing Partners	
June (17-18 days)	Chapter 3 Reconstitution of a Partnership Firm - Retirement/Death of a Partner 3.1 Ascertaining the Amount Due to Retiring/Deceased Partner 3.2 New Profit Sharing Ratio 3.3 Gaining Ratio 3.4 Treatment of Goodwill 3.5 Adjustment for Revaluation of Assets and Liabilities 3.6 Adjustment of Accumulated Profits and Losses 3.7 Disposal of Amount Due to Retiring Partner 3.8 Adjustment of Partners' Capitals 3.9 Death of a Partner	
July (25-26 days)	Chapter 4 Dissolution of Partnership Firm 4.1 Dissolution of Partnership 4.2 Dissolution of a Firm 4.3 Settlement of Accounts 4.4 Accounting Treatment Chapter 1 Accounting for Share Capital 1.1 Features of a Company 1.2 Kinds of Companies 1.3 Share Capital of a Company	

August (21-22 days)	Chapter 2 Issue and Redemption of Debentures 2.1 Meaning of Debentures 2.2 Distinction between Shares and Debentures 2.3 Types of Debentures 2.4 Issue of Debentures 2.5 Over Subscription 2.6 Issue of Debentures for Consideration other than Cash 2.7 Issue of Debentures as a Collateral Security 2.8 Terms of Issue of Debentures 2.9 Interest on Debentures 2.10 Writing off Discount/Loss on Issue of Debentures 2.11 Redemption of Debentures 2.12 Redemption by Payment in Lump Sum 2.13 Redemption by Purchase in Open Market 2.14 Redemption by Conversion	
September (17-18 days)	Revision & Half-yearly Examination	
October (18-19 days)	(OPTIONAL) PART B Chapter 3 Financial Statements of a Company 3.1 Meaning of Financial Statements 3.2 Nature of Financial Statements 3.3 Objectives of Financial Statements 3.4 Types of Financial Statements 3.5 Uses and Importance of Financial Statements 3.6 Limitations of Financial Statements Chapter 4 Analysis of Financial Statements 4.1 Meaning of Analysis of Financial Statements 4.2 Significance of Analysis of Financial Statements 4.3 Objectives of Analysis of Financial Statements 4.4 Tools of Analysis of Financial Statements 4.5 Comparative Statements 4.6 Common Size Statement 4.7 Limitations of Financial Analysis	(OPTIONAL) PART C CHAPTER 1 OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM 1.1 Computerised Accounting System 1.2 Components of CAS 1.3 Salient Features of CAS 1.4 Grouping of Accounts 1.5 Using Software of CAS 1.6 Advantages of CAS 1.7 Limitations of CAS 1.8 Accounting Information System (AIS)
November (22-23 days)	Chapter 5 Accounting Ratios 5.1 Meaning of Accounting Ratios 5.2 Objectives of Ratio Analysis 5.3 Advantages of Ratio Analysis 5.4 Limitations of Ratio Analysis 5.5 Types of Ratios 5.6 Liquidity Ratios 5.7 Solvency Ratios 5.8 Activity (or Turnover) Ratio 5.9 Profitability Ratios	CHAPTER 2 SPREADSHEET 2.1 Basic Concepts of Spreadsheet 2.2 Data Entry, Text Management and Cell Formatting 2.3 Data Formatting 2.4 Output Reports 2.5 Preparation of Reports Using Pivot Table 2.6 Common Errors (Messages) in Spreadsheet
December (21-22 days)	Chapter 6 Cash Flow Statement 6.1 Objectives of Cash Flow Statement 6.2 Benefits of Cash Flow Statement 6.3 Cash and Cash Equivalents 6.4 Cash Flows 6.5 Classification of Activities for the Preparation of Cash Flow Statement 6.6 Ascertaining Cash Flow from Operating Activities 6.7 Ascertainment of Cash Flow from Investing and Financing Activities 6.8 Preparation of cash Flow Statement	CHAPTER 3 3.1 Payroll Accounting 3.2 Asset Accounting 3.3 Loan Repayment Schedule CHAPTER 4 4.1 Graphs and Charts 4.2 Basic Steps for Graphs/charts/Diagram using Excel 4.3 Advantages

January (18-19 days) February (21-22 days) March (20-21 days) Till Board	Revision & Tests
Total Working Days - 240 Days (Tentative)	