

CLASS XII		SUBJECT-ACCOUNTANCY
Sl. No.	Month	Name of the Chapter/Topic to be covered
1	April	PART A - Unit 1: Accounting for Partnership Firms: Partnership: features, Partnership Deed. Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization.
2	May	Accounting for Partnership firms - Reconstitution and Dissolution. Change in the Profit-Sharing Ratio among the existing partners
2	June	Accounting for Partnership firms - Reconstitution and Dissolution. Admission of a partner - effect of admission of a partner on change in the profit-sharing ratio
3	July	Retirement and death of a partner: Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm,

4	August	Unit-2 Accounting for Companies Accounting for Share Capital Accounting treatment of forfeiture and reissue of shares. Disclosure of share capital in the Balance Sheet of a company.
5	September	Unit-2 Accounting for Companies Accounting for Debentures · Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. · PART B - Unit-3 Analysis of Financial Statements: Financial statements of a Company Financial Statement Analysis:
6	October	Accounting Ratios: Meaning, Objectives, Advantages, classification and computation. · Liquidity Ratios: Solvency Ratios: Activity Ratios:

		Profitability Ratios
	November	Unit 4: Cash Flow Statement Revision and First Pre board EXAMINATION
	December	Second Pre board EXAMINATION
	January	Practical examination
	February	Revision
	March	CBSE EXAMINATION