**INDIAN SCHOOL AL WADI AL KABIR**

**DEATAILED MONTHLY PLAN 2016-17**

Name of the department: COMMERCE Subject: ACCOUNTANCY-XII

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| **Month** | **No.of weeks**  **(teaching)** | **Topic /Lesson discussed in each week** | | | |
| **1-week** | **2-week** | **3-week** | **4-week** |
| July&  August | 4weeks+3  Days | Debentures –Cont  Issue of debentures at par, premium and discount.   * Issue of debenture for consideration other than cash | * Debentures as Collateral Security. * Interest on Debentures   Redemption of Debentures.   * By payment in Lumpsum. * By payment in Instalement * Redemption out of Capital. * Redemption out of profit. * Redemption by conversion | * Redemption by Purchase in the open market   Accounting for  Partnership Firms- Fundamentals   * Partnership features. Partnership Deed. * Provisions of the Indian Partnership Act, 1932 in the Absence of Partneship Deed. * Fixedv/s Fluctuating Capital | * Interest on drawings. * Interest on Capital * Goodwill * Nature, factors Affecting and Methods of Valuation * Division of Profit among Partners. * Guarantee of Profits. * Past Adjustment * Preparation of Profit and Loss Appropriation account.   Change in the Profit Sharing Ratio  Sacrificing Ratio,   * Gaining Ratio. * Accounting   ForRevaluation of Assets and Re-assessment of Liabilities. |
| September | 3W+1 day | * Distribution of Reserves and Accumulated profits. | Change in profit sharig ratio Cont  Preparation of Balance Sheet  Admission of a partner   * Change in Proit Sharing Ratio * Treatment   of Goodwill   * Treatment for Revaluation of Assets and Reassessment of Liabilities. * Treatement of Reserves and Accumulated Profits. | ASSESSMENT II | ASSESSMENT II |
| October | 4W | Admission of partner -Cont   * Adjustments of Capital Accounts   Preparation of Balance Sheet. Retirement of a Partner   * Change in PSR . * Treatment of Goodwill | * Treatment of Reserves and accumulated profits * Treatment for Revaluation of Assets and Re-assessment of Liabilities. * Adjustment of Capital Accounts * Preparation of Balance Sheet   Death of a partner   * Preparation of Deceased Partner’s Capital Account | Death-Cont   * Preparation of Deceased Partner’s Capital Account and Executors Account.   Preparation of Balance Sheet Dissolution of Partnership Firms.   * Types of Dissolution Partnership firms. * Settlement of Accounts | Preparation of Realisation Account and Other Related Accounts |
| November | 3days | * Preparation of Realisation Account, Capital Account and Cash   Account | Revision | Revision | Revision |
| December |  | Revision | FIRST REHEARSAL EXAMINATION |  |  |