**INDIAN SCHOOL AL WADI AL KABIR**

DETAILED MONTHLY PLAN 2018-19

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 |
| March | 2W+2Days |  | * Financial Statement Analysis * Format of Balance Sheet of a company, | **Comparative Statement**  **Common size statement**  **Ratio Analysis**-objectives and classification   * Liquidity ratios * Solvency Ratio * Turnover Ratio | * Profitability Ratio * Ratio Analysis * Comprehensive Problems   **Cash Flow Statement**  Meaning, objectives and uses.   * Types of activities * Preparation of Cash Flow Statement as per AS3 revised. |
| April | 4W | **Cash Flow Statement**   * Cash Flow Statement * Comprehensive Problems | **Cash Flow Statement**   * Comprehensive Problems.(contd.)   **Accounting for Partnership Firms**  Fundamentals   * Partnership features. Partnership Deed. * Provisions of the Indian Partnership Act, 1932 in the Absence of Partneship Deed. | Fundamentals (contd.)   * 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. * Preparation of Profit and Loss Appropriation account |
| May | 4W+3D | * Preparation of Profit and Loss Appropriation account * Past Adjustment   **Change in the Profit Sharing Ratio**   * Sacrificing Ratio, * Gaining Ratio. | **Change in the Profit Sharing Ratio**   * Accounting   For Revaluation of Assets and Re-assessment of Liabilities.   * Distribution of Reserves and Accumulated profits. * Preparation of Balance Sheet | **Change in the Profit Sharing Ratio**   * Comprehensive Problems   **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 * Preparation of Partners Capital A/c, Balance Sheet & passing journal entries.   **Accoutancy Project For Boards** |
| June |  | **Summer Vacation** | Summer Vacation | **Summer Vacation** | **Summer Vacation** |
| July |  | **Summer Vacation** | **Summer Vacation** | **Summer Vacation** | **Summer Vacation** |
| August | 3W+4D | **Admission of a partner**   * Adjustments of Capital Accounts. * Comprehensive problems | **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. * Preparation of Partners Capital A/c, Balance Sheet & passing journal entries. | **Retirement of a Partner (contd.,)**   * Preparation of Partners Capital A/c, Balance Sheet & passing journal entries. * Adjustment of Capital Accounts * Comprehensive problems   **Death of a partner**  Calculation of profit/loss for deceased partner. | **Death of a partner (contd.)**   * Preparation of Deceased Partner’s Capital Account and Executors Account. * Preparation of partners Capital A/c & Balance Sheet |
| September | 1W | **Dissolution of Partnership Firms.**   * Types of Dissolution Partnership firms. * Settlement of Accounts * Preparation of Realisation Account. | ASSESSMENT I | ASSESSMENT I | ASSESSMENT I |
| October | 4W+2D | * Preparation of Realisation Account and Other Related Accounts. * Preparation of Realisation Account, Capital Account and Cash Account.   (Comprehensive sums)  **Share capital**   * Sharecapital and related terms, * Issue of shares at par and premium . | **Share capital (contd.,)**   * Over subscription and Under Subscrption * Calls in advance and arrears. * Issue of shares for consideration other than cash. * Accounting treatmentof forfeiture and re-issue of share. | **Share capital (contd.,)** Disclosure of share capital in company’s Balance sheet  * Comprehensive sums, Cashbook, Accounts.   **Accounting for Debentures**   * Issue of debentures at par, premium and discount. | **Accounting for Debentures (contd.,)**   * 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 Instalment. * DRR & DRI |
| November | 1 W + 2D | * Redemption out of Capital * Redemption out of profit. * Redemption by conversion * Redemption by Purchase in the open market | Revision | Revision | FIRST REHEARSAL EXAMINATION |
| December |  | FIRST REHEARSAL EXAMINATION | REVISION | REVISION |  |