**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 forPartnership Firms**  Fundamentals   * Partnership features. Partnership Deed. * Provisions of the Indian Partnership Act, 1932 in the Absence of Partneship Deed. | Fundamentals (contd.)   * Fixed v/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   ForRevaluation of Assets and Re-assessment of Liabilities.   * Distribution of Reserves and Accumulated profits. * Preparation of Balance Sheet   **Not for profit Organisation**   * Receipts and Payments Account: features and preparation. * Fund based Accounting, Subscription and treatment of consumeable item. | **Change in the Profit Sharing Ratio**   * Comprehensive Problems * Income and Expenditure Account: features, * preparation of income and expenditure account and balance sheet from the given receipts and payments account with additional information. | * 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**   * Change in Proit Sharing Ratio * Treatment   of Goodwill   * Treatment for Revaluation of Assets and Reassessment of Liabilities. | **Admission of a partner (contd.)**   * Adjustments of Capital Accounts.   Comprehensive problems  **Retirement of a Partner**   * Change in PSR . * Treatment of Goodwill * Treatment of Reserves and accumulated profits | **Retirement of a Partner(contd.,)**   * Treatment for Revaluation of Assets and Re-assessment ofLiabilities. * 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. * Preparation of Deceased Partner’s Capital Account and Executors Account. |
| September | 1 W | **Death of a partner (contd.)**   * Preparation of partners Capital A/c &Balance Sheet * **Dissolution of Partnership Firms.** * Types of Dissolution Partnership firms. | ASSESSMENT I | ASSESSMENT I | ASSESSMENT I |
| October | 4W+2D | * Settlement of Accounts * 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 . * Over subscription and Under Subscrption * Calls in advance and arrears. * Issue of shares for consideration other than cash. | **Share capital (contd.,)**   * Accounting treatmentof forfeiture and re-issue of share.  Disclosure of share capital in company’s Balance sheet  * Comprehensive sums, Cashbook, Accounts. | **Accounting for Debentures**   * Issue of debentures at par, premium and discount. * Issue of debenture for consideration other than cash. * Debentures as Collateral Security. |
| November | 2 W | * Interest on Debentures * Discount/loss on issue of debentures.   **Redemption of Debentures.**   * By payment in Lumpsum, draw of lots. * By payment in Instalment. | **Redemption of Debentures. (contd.)**   * DRR & DRI * Redemption out of Capital * Redemption out of profit.   Revision | Revision | FIRST REHEARSAL EXAMINATION |
| December |  | FIRST REHEARSAL EXAMINATION |  |  |  |