**INDIAN SCHOOL AL WADI AL KABIR**

DETAILED MONTHLY PLAN 2019-20

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+3Days |  | * 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+3 Days | **Cash Flow Statement**   * Cash Flow Statement * Comprehensive Problems | **Cash Flow Statement**   * Comprehensive Problems.(contd.)   **Not for profit Organisation**   * Receipts and Payments Account: features and preparation.   Fund based Accounting, Subscription and treatment of consumeable item. | **Not for profit Organisation**  Income and Expenditure   * Account: features,   preparation of income and expenditure account and balance sheet from the given receipts and payments account with additional information  **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+2 Days | * 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 | **Change in the Profit Sharing Ratio**   * Comprehensive Problems * . | * Treatement of Reserves and Accumulated Profits * Preparation of Partners Capital A/c, Balance Sheet & passing journal entries.   **Accoutancy Project For Boards** |