**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.
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| 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
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| 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
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 | * Treatement of Reserves and Accumulated Profits
* Preparation of Partners Capital A/c, Balance Sheet & passing journal entries.

**Accoutancy Project For Boards** |