

S.NO.	NAME OF UNIT	NAME OF CHAPTER	TOPIC	PERIODIC TEST/ANNUAL	BEGIN DATE	END DATE	PERIOD
8	ACCOUNTING FOR PARTNERSHIP FIRMS.	FUNDAMENTALS	1. PARTNERSHIP : FEATURES, PARTNERSHIP DEED. 2. PROVISIONS OF THE INDIAN PARTNERSHIP ACT 1932 IN THE ABSENCE OF PARTNERSHIP DEED. 3. FIXED V/S FLUCTUATING CAPITAL ACCOUNTS, DIVISION OF PROFIT AMONG PARTNERS, GUARANTEE OF PROFITS, PAST ADJUSTMENTS (RELATING TO INTEREST ON CAPITAL, INTEREST ON DRAWING, SALARY AND PROFIT SHARING RATIO), PREPARATION OF P&L APPROPRIATION ACCOUNT 4. GOODWILL: NATURE, FACTORS AFFECTING AND METHODS OF VALUATION - AVERAGE PROFIT, SUPER PROFIT, AND CAPITALIZATION		24/08/2018	07/09/2018	10
			REVISION FOR HALF YEARLY		10/09/2018	13/09/2018	4
9	ACCOUNTING FOR PARTNERSHIP FIRMS.	RECONSTITUTION OF PARTNERSHIP—CHANGE IN PROFIT SHARING RATIO	1. SACRIFICING RATIO, GAINING RATIO, ACCOUNTING FOR REVALUATION OF ASSETS AND RE-ASSESSMENT OF LIABILITIES AND DISTRIBUTION OF RESERVES AND ACCUMULATED PROFITS.		01/10/2018	26/10/2018	15
11	ACCOUNTING FOR PARTNERSHIP FIRMS	RECONSTITUTION OF PARTNERSHIP—ADMISSION OF PARTNER.	1. EFFECT OF ADMISSION OF A PARTNER ON CHANGE IN THE PROFIT SHARING RATIO. 2. TREATMENT OF GOODWILL (AS PER AS 26). 3. TREATMENT FOR REVALUATION OF ASSETS AND RE - ASSESSMENT OF LIABILITIES, TREATMENT OF RESERVES AND ACCUMULATED PROFITS. 4. ADJUSTMENT OF CAPITAL ACCOUNTS AND PREPARATION OF BALANCE SHEET				
12	ACCOUNTING FOR PARTNERSHIP FIRMS	RECONSTITUTION OF PARTNERSHIP—RETIREMENT AND DEATH OF A PARTNER	1. EFFECT OF RETIREMENT /DEATH OF A PARTNER ON CHANGE IN PROFIT SHARING RATIO, TREATMENT OF GOODWILL, TREATMENT FOR REVALUATION OF ASSETS AND RE - ASSESSMENT OF LIABILITIES, ADJUSTMENT OF ACCUMULATED PROFITS AND RESERVES. 2. CALCULATION OF DECEASED PARTNER'S SHARE OF PROFIT TILL THE DATE OF DEATH. PREPARATION OF DECEASED PARTNER'S CAPITAL ACCOUNT, EXECUTOR'S ACCOUNT AND PREPARATION OF BALANCE SHEET		29/10/2018	16/11/2018	10
13	ACCOUNTING FOR PARTNERSHIP FIRMS	DISSOLUTION OF PARTNERSHIP FIRMS	1. TYPES OF DISSOLUTION OF FIRM. SETTLEMENT OF ACCOUNTS. 2. PREPARATION OF REALIZATION ACCOUNT, AND OTHER RELATED ACCOUNTS (EXCLUDING PIECEMEAL DISTRIBUTION, SALE TO A COMPANY AND INSOLVENCY OF PARTNER'S FIRM)		19/11/2018	05/12/2018	10
14	Non profit Organisation		Non Profit organisation : Concept RECEIPT AND PAYMENT ACCOUNT AND PREPRATION INCOME AND EXPENDITURE ACCOUNT		06/12/2018	10/12/2018	5
		PROJECT WORK AND REVISION			11/12/2018	30/12/2018	