

N.C. JINDAL PUBLIC SCHOOL

PUNJABI BAGH, NEW DELHI

ANNUAL CURRICULUM 2024-2025

Class : XII	Subject: Accountancy	Subject Teacher (Prepared By): Ms.Poornima Tomar				Designation : PGT Commerce	
Academic Book	Chapter Name	Chapter Topic / Sub Topic	Exam	Start Date	End Date	No. of Periods	
Accountancy- I NCERT	Fundamentals of Partnership	Partnership: features, Partnership Deed. Provisions of the Indian Partnership Act 1932 in the absence of partnership deed	PT I PB I PB II	01/04/24	02/04/24	2	
		Fixed v/s fluctuating capital accounts.					
		Preparation of Profit and Loss Appropriation account- division of profit among partners, Interest on Capital & Drawings		03/04/24	06/04/24	4	
		Division of profit among partners, guarantee of profits. Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio),					
Accountancy- I NCERT	Goodwill:Nature & Valuation	Goodwill: meaning, nature, factors affecting goodwill Methods of valuation - average profit, weighted average profit	PT I PB I PB II	15/04/24	19/04/24	4	
		Methods of valuation- super profit					
		Methods of valuation- capitalization of average profits		22/04/24	24/04/24	3	
		Methods of valuation- capitalization of super profits					
Accountancy- I NCERT	Change in Profit Sharing Ratio	Sacrificing ratio, Gaining ratio	PT II PB I PB II	25/04/24	29/04/24	3	
		Accounting for revaluation of assets and reassessment of liabilities					
		Treatment of reserves, accumulated profits and losses.		1/5/2023	7/5/2024	6	
		Preparation of revaluation account and Balance Sheet.					
Accountancy- I NCERT	Admission of a Partner	Effect of admission of a partner on change in the profit sharing ratio	PT II PT III PB I PB II	08/05/24	10/05/24	3	
		Treatment of goodwill (as per AS 26)					
		Treatment for revaluation of assets and re-assessment of liabilities, Treatment of reserves, accumulated profits and losses		13/05/24	17/05/24	5	
		Adjustment of capital accounts, Preparation of capital, current account and balance sheet.					
		Adjustment of capital accounts, Preparation of capital, current account and balance sheet.					
Accountancy- I NCERT	Retirement of a Partner	Effect of retirement of a partner on change in the profit sharing ratio	PT III PB I PB II	08/07/24	09/07/24	2	
		Treatment of goodwill (as per AS 26)					
		Treatment for revaluation of assets and re-assessment of liabilities, Treatment of reserves, accumulated profits and losses		10/07/24	12/07/24	3	
		Adjustment of capital accounts and preparation of capital, current account and balance sheet.					
		Adjustment of capital accounts and preparation of capital, current account and balance sheet.					
		Preparation of Loan Account of retiring partner					
15/07/24	20/07/24	5					

Accountancy- I NCERT	Death of a Partner	Effect of death of a partner on change in the profit sharing ratio	PT III PB I PB II	22/07/24	26/07/24	5	
		Treatment of goodwill (as per AS 26)					
		Treatment for revaluation of assets and re-assessment of liabilities					
		Treatment of reserves, accumulated profits and losses		29/07/24	31/07/24		
		Calculation of deceased partner's share of profit till the date of death.					
		Preparation of deceased partner's capital account and his executor's account					
Accountancy- I NCERT	Dissolution of Partnership Firm	Meaning of dissolution of partnership and partnership firm	PT III PB I PB II	01/08/24	02/08/24	2	
		Types of dissolution of a firm.		03/08/24	09/08/24		
		Settlement of accounts - preparation of realization account, and other related accounts : capital accounts of partners and cash/bank a/c				6	
Accountancy- II NCERT	Financial statements of a Company	Meaning, Nature, Uses and importance of Financial Statements	PB I PB II	12/08/24	14/08/24	3	
		Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to Companies Act, 2013)					
Accountancy- II NCERT	Financial Statement Analysis	Meaning, Significance Objectives, importance and limitations	PB I PB II	16/08/24	17/08/24	2	
Accountancy- II NCERT	Tools for Financial Statement Analysis	Tools for Financial Statement Analysis: Comparative statements, Common Size Statements, Ratio analysis and Cash Flow Statement	PB I PB II	20/08/24	23/08/24	4	
Accountancy- II NCERT	Accounting Ratios	Accounting Ratios: Meaning, Objectives, Advantages, Classification and Computation.	PB I PB II	27/08/24	30/08/24	4	
		Liquidity Ratios: Current ratio and Quick ratio.					
		Solvency Ratios: Debt-Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio.					
		Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio.		2/9/2024	04/09/24		3
		Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment					
Revision for PT III Examination				06/09/2024	11/09/24	6	
Accountancy- II NCERT	Cash Flow Statement	Meaning, objectives Benefits, Cash and Cash Equivalents	PB I PB II	13/09/24	17/09/24	2	
		Classification of Activities and Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only)		18/09/24	27/09/24	10	
		Features and types of companies		01/10/24	03/10/24	2	
		Share and share capital: nature and types.					

Accountancy- II NCERT	Accounting for Share Capital	Accounting for share capital: issue and allotment of equity and preferences shares.	PB I PB II	04/10/24	07/10/24	3
		Public subscription of shares - over subscription and under subscription of shares				
		Issue at par and at premium, calls in advance and arrears (excluding interest),				
		Issue of shares for consideration other than cash				
		Concept of Private Placement and Employee Stock Option Plan ,Sweat Equity.				
		Accounting treatment of forfeiture and reissue of shares.				
		Disclosure of share capital in the Balance Sheet of a company.		8/10/2024	16/10/24	6
Accountancy- II NCERT	Accounting for Debentures	Debentures: Meaning, types	PB I PB II	18/10/24	25/10/24	7
		Issue of debentures at par, at a premium and at a discount				
		Issue of debentures for consideration other than cash				
		Issue of debentures with terms of redemption				
		Debentures as collateral security-concept, interest on debentures.				
		Writing off discount / loss on issue of debentures				
	Revision for PreBoard I Examination			04/11/24	13/11/24	7
	Revision for PreBoard II Examination			03/12/24	12/12/24	9

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Subject Teachers: Ms. Gurpreet Kaur

Subject Teachers: Ms. Tamanpreet Kaur

Subject Coordinator : Mr. Amrish Kumar Chauhan

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Periodic Test/PT III/Annual Marking Scheme : 2024-2025				
Class :	XII	Subject : Accountancy		
S.No.	PT/PT III/Pre Board	Chapter / Topic	Max. Marks	
1	PT I	Fundamentals of Partnership	12	
2		Goodwill:Nature & Valuation	8	
Total			20	
1	PT II	Change in Profit Sharing Ratio	8	
2		Admission of a Partner	12	
Total			20	
4	PT III	Admission of a Partner	40	
5		Retirement of a Partner		
6		Death of a Partner		
7		Dissolution of Partnership Firm		
8		Project Work	20	
1	Pre Board I Pre Board II	Fundamentals of Partnership	36	
2		Goodwill:Nature & Valuation		
3		Change in Profit Sharing Ratio		
4		Admission of a Partner		
5		Retirement of a Partner		
6		Death of a Partner		
7		Dissolution of Partnership Firm	24	
8		Accounting for Share Capital		
9		Accounting for Debentures		
10		Financial statements of a Company		
11		Financial Statement Analysis		12
12		Tools for Financial Statement Analysis		
13		Accounting Ratios		
14		Cash Flow Statement		8
Total			80	

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