

St. Xaviers School

Syllabus and Lesson Planner



Class	12/C		Syllabus											
Subject	ACCOUNTS		Month	Week										
Ch. No.	Name of Chapter	Topic	Month	Week										
1	Company Accounts - Issue of shares	Issue of shares at par and at premium under companies act, 2013	Mar.	3										
		Issue of shares for consideration other than cash	"	3										
		Calls in arrears, calls in advance and interest thereon including the preparation of ledger accounts	"	4										
		Over and under subscription (including pro rata allotment)	April	1										
		Forfeiture and re-issue of shares at par, premium or discount	"	1,2										
		Disclosure of share capital in company's balance sheet	"	2										
		Company Accounts - Issue of Debentures	Issue of Debentures at par, at premium and at discount under company's act 2013	Issue of debentures at collateral security for a loan	"	3								
				Issue of Debentures consideration other than cash	"	3								
				Accounting entries at the time of issue when debentures are redeemable at par and premium	"	4								
				Interest on debentures with TDS	"	4								
Disclosure of Debentures in company's balance sheet	"			4										
Methods of writing off discount/ loss on issue of debentures	May			1										
Disclosure of discount on issue of debentures in the company's balance sheet when debentures are redeemed in installments	"			1										
Company Accounts - Redemption of Debentures	Redemption of Debentures			Creation of DRP	"	1								
				Redemption of debentures out of profits	"	1								
				Redemption of debentures out of Capital	"	2								
		Redemption of debentures in lump sum	"	2										
		Redemption of debentures in annual installments by draw of lots	"	2										
		Redemption of debentures by purchase in the open market	"	2										
		Accounting for partnership firms - fundamentals	Accounting for partnership firms - fundamentals	Definition, meaning and features of partnership	June	2								
				Provision of Indian Partnership Act, 1932	"	3								
				Preparation of profit and loss appropriation accounts and partners capital and current accounts	"	3								
				Minimum Guarantee of profits	"	4								
Past adjustments	"			4										
Adjustment entries in place of single Journal entry	"			4										
Goodwill - Concept and Valuation	Goodwill - Concept and Valuation			Concept of Goodwill and modes of valuation	July	1								
				Average profit Method - Meaning and practical application	"	1								
				Super profit method - meaning and practical application	"	1								
				Capitalisation method - Meaning and practical application	"	2								
		Admission of a partner	Admission of a partner	Calculation of new profit sharing ratio, sacrificing ratio and gaining ratio	"	2,3								
				Accounting treatment of goodwill on admission of a partner	"	3								
				Preparation of revaluation account	"	4								
				Accounting treatment of accumulated profit and loss	"	4								
				Adjustment of Capitals	"	5								
				Retirement and death of a partner	Retirement and death of a partner	Change in profits sharing ratio	"	5						
Calculation of new profit sharing ratio, sacrificing ratio and gaining ratio	Aug.					1								
Adjustments with regards to goodwill including hidden goodwill	"					2								
Adjustments with regards to undistributed profits and losses	"					2								
Adjustments with regard to share of profits of the retiring or deceased partner from the date of the last balance sheet to the date of retirement or death through profit and loss suspense account	"					2								
Preparation of revaluation account on retirement or death of a partner	"	3												
Adjustment of Capitals	"	3												
Calculation and payment of amount due to retiring partner	"	3												
Preparation of retiring partners loan account and deceased partners loan account	"	4												
Dissolution of partnership firm	Dissolution of partnership firm	Change in profits sharing ratio	"			4								
		Meaning of dissolution and settlement of accounts under section 48 of Indian Partnership act, 1932	"	4										
		Preparation of realisation account, partners loan account, partners capital account and cash/bank account	sep	1										
		Financial Statements of Companies	Financial Statements of Companies	Preparation of the Balance sheet of a company as per schedule III Part I of Companies Act, 2013	"	4								
				Financial Statement Analysis	Financial Statement Analysis	Meaning, significance and limitations of Financial statement analysis	Oct.	1						
						Tools for Financial analysis - Comparative Statements	Tools for Financial analysis - Comparative Statements	Preparation of comparative Balance sheet and statement of profit and loss showing absolute change and percentage change	"	3				
								Common Size Statements	Common Size Statements	Common size balance sheet to be prepared as a percentage of total assets and total liabilities	"	4		
										Common size statement of profit and loss to be prepared as a percentage of revenue from operations	"	4		
										Cash Flow Statements (only for non financing companies)	Cash Flow Statements (only for non financing companies)	Meaning, importance and preparation of a Cash Flow Statement	Nov.	2
												Calculation of net cash flow from operating activities based on Indirect method only	"	2
Preparation of cash flow statement on basis of operating, investing and financing activities	"											3		
Ratio Analysis	Ratio Analysis											Liquidity Ratio	"	3
												Solvency Ratio	"	4
		Activity Ratio	"									4		
		Profitability Ratio	"	4										
		REVISION	Dec.	1										