

**HANSRAJ MODEL SCHOOL
PUNJABI BAGH, NEW DELHI
CURRICULUM PLAN
SESSION: 2024-2025
SUBJECT: ACCOUNTANCY
CLASS: XII**

MONTH	TOPIC / SUB-TOPICS	LEARNING INTENTIONS	ACTIVITIES	ASSIGNMENTS
April	Partnership CH 1-Fundamentals of partnership CH 2 Goodwill-Nature & Valuation	Meaning of Partnership Partnership Deed Profit & Loss Appropriation Account Partner's Capital Account To impart understanding skills Meaning & Nature of Goodwill Methods of valuation of Goodwill To impart analytical skills in calculating Goodwill by different methods	Role playing related to provisions of partnership deed Preparing Mind map showing treatment of interest on capital PPT related to nature & valuation of Goodwill	Questions relating to the topic discussed.

<p>May</p>	<p>CH 3 Change in profit sharing ratio</p> <p>CH 4 admission of a partner</p>	<p>Sacrificing Ratio And Gaining Ratio</p> <p>Accounting Treatment of Goodwill</p> <p>Revaluation of Assets and Liabilities</p>	<p>Video presentation as art integrated activity on change in profit sharing ratio.</p>	<p>MCQ on the topics discussed.</p>
<p>July</p>	<p>CH 5 Retirement of a partner</p> <p>CH 6 Death of a partner</p> <p>CH 7 Dissolution of Partnership firm</p>	<p>To develop the understanding & problem solving skills of treatment of goodwill ,revaluation of assets & liabilities on the retirement & death of a partner as well as at the time of dissolution of firm.</p>	<p>Creative art integrated video presentation/podcast on retirement /dissolution.</p>	<p>Case study based questions on the topic.</p>
<p>August</p>	<p>COMPANY ACCOUNTS</p> <p>CH 1 Issue of shares</p> <p>CH 2 Issue of debentures</p>	<p>To develop analytical skills of students as they learn about the types of shares & debentures and the ways they are issued to raise necessary capital of the company like issued at par or at premium.</p>	<p>quiz related to the chapter.</p> <p>Crossword puzzle on terms used in treatment of shares and debentures.</p>	<p>Assertion Reason based questions</p>

September	REVISION & HALF YEARLY EXAMS			
October	COMPANY ACCOUNTS- CH 3 Redemption of debentures ANALYSIS OF FINANCIAL STATEMENTS. CH 1 Financial statements of a company CH 2 Financial statement analysis CH 3 Tools of Financial statement analysis	To develop understanding skills for redemption of debentures including various terms like DRR To develop analytical skills to make sense of financial statements and accurately assess financial health of companies with the help of accounting ratios	PPT related to the topic. Discussion on usefulness of various tools of analyzing the financial statements	Viva based questions relevant for CBSE practicals.
November	CH 4 Accounting ratios CH 5 Cash flow statement	To develop technical skills of students in computing various ratios and also learning the way to prepare cash flow statement which will help them to prepare their projects as per CBSE. To develop computation skills for calculating various ratios.	MCQs to be given to assess the performance of students	Assignments and specific project as per CBSE

