

Delhi Public School, Jammu

Syllabus Bifurcation Month Wise

Session (2025-26)

Subject: Accountancy (055)

Class: XII

Accountancy is a language of business that helps in measurement, processing and communication of Financial and Non-Financial Information about the various organizations.

The main objectives of the syllabus are highlighted as under:

- *The objective of accounting is to provide insight into the results of management decisions.*
- *The aim of accounting education is to help students learn to become professional accountants.*
- *It will help students in learning how to work on Financial Statements of any form of Business Organization.*
- *Learning Accountancy will also develop qualities like organizational skills, personal skills and social skills.*
- *Students will also develop critical thinking, analytical power and communication skills.*

Objectives of Theory:

- *Familiarizes the students with accounting as an information system;*
- *Develops skills to analyze and interpret financial statements of specialized business entities for informed decision making and economic reasoning.*

Objectives of Practical/ Project Work:

- *Develops basic skills of accounting to apply accounting concepts and accounting standards in different business situations.*
- *Inculcate entrepreneurial skills for effective transition from school to the world of work including self-employment.*

S.No.	Month	Topic/Chapter
1.	April	1. Basic Concepts of Partnership <u>Activity for the Month:</u> a. <i>Foundation Worksheet to understand & relate the present learning with the previous knowledge.</i> b. <i>Assignment (1) to reinforce the concepts learnt in the chapter.</i>
2.	May	1. Valuation of Goodwill 2. Change in Profit Sharing Ratio 3.Reconstitution of Partnership Firms a. Admission of a Partner <u>Activity for the Month:</u> a. <i>Revision Sheet & Sample Papers.</i> b. <i>Class Test on the topic for revision and assessment of</i>

3.	June/July	1. Comprehensive Project Work (Preparation of Financial Statements & its analyses using a Case study) 2.Reconstitution of Partnership Firms a. Admission of a Partner <u>Activity for the Month:</u> a. Use of Kahoot Quiz to revise the topic Admission and related concepts.
5.	August	1.Reconstitution of Partnership Firms a. Retirement of Partner b. Death of a Partner 2. Dissolution of Partnership Firms <u>Activity for the Month:</u> a. Preparation of Power Point presentation on Fundamentals and other provisions of Partnership Act, 1932. b. Assignment (2) for revision of the topic Dissolution.
6.	September	1.Financial Statements of a Company 2. Accounting Ratios 3. Cash Flow Statement <u>Activity for the Month:</u> a. Revision through Assignment (3) & Sample Papers.
7.	October	1. Accounting for Companies Debentures <u>Activity for the Month:</u> a. Diagnostic Assessment of Debentures by conducting Class Test. b. Assessment of Project Work for corrections and additions to be made.
8.	November	1. Accounting for Companies a. Share Capital <u>Activity for the Month:</u> a. Assignment (4) for revision of the topic.
9.	December	1. Revision Work with the help of Sample Papers 2. Checking and corrections of project work for Final Submission and assessment.
10.	January	1. Revision Work with the help of Sample Papers
11.	February	1. Revision a. Chapter wise quick revision of concepts b. Practice of Sample Question Papers 2. Final Board Practical Examination
12.	March	1. Revision a. Chapter wise quick revision of concepts b. Practice of Sample Question Papers

EXAM SCHEDULE

SYLLABUS FOR FORMATIVE ASSESSMENT-I

Unit- I Accounting for Partnership Firms-Fundamentals

Unit-II Valuation of Goodwill

SYLLABUS FOR HALF- YEARLY EXAMS

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death

Unit- V Dissolution of Partnership Firm

Unit VII: Analysis of Financial Statements

Unit IX- Accounting Ratios

SYLLABUS FOR Pre-Board -I

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death, (d) Dissolution

Unit-V: *Accounting for Companies (Debentures)*

Unit- VI: *Analysis of Financial Statements*

Unit -VII: *Cash Flow Statement*

Unit VIII- *Accounting Ratios*

SYLLABUS FOR Pre-Board -II

Unit-I: *Accounting for Partnership Firms-Fundamentals*

Unit-II: *Valuation of Goodwill*

Unit- III: *Change in Profit Sharing Ratio*

Unit- IV: *Reconstitution of Partnership*

(a) Admission, (b) Retirement, (c) Death, (d) Dissolution

Unit-V: *Accounting for Companies (Shares & Debentures)*

Unit -VI: *Analysis of Financial Statements*

Unit -VII: *Cash Flow Statement*

Unit VIII- *Accounting Ratios*

Subject Coordinator