

## Annual &amp; Weekly Syllabus Split-Up - 2026-27

## Grade XII

## Subject: Accountancy

S.No	Month	No. of Working Days	No. of Days	Topic	Sub Topic	Teaching Aids/Resources	Classroom teaching Video Link	Activities	Art Integrated project	Pedagogy Process/Teaching Strategy	Chapterwise Notes link	Assessment			
1	APRIL	25	Week 1	4	Part B Financial Statements of a Company	Meaning, Nature, Uses and importance of financial Statement. Statement of Profit and Loss and Balance Sheet in prescribed form (Schedule III)	NCERT Text book and Text book prescribed			Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)	<a href="https://drive.google.com/drive/folders/1kmiNay19FeaA15tAVOu5xMycnqzrh2C7usp?drive_link">https://drive.google.com/drive/folders/1kmiNay19FeaA15tAVOu5xMycnqzrh2C7usp?drive_link</a>	Class Test (WS)		
			Week 2	6	CH. 5 Comparative and Common Size Statements, Company	Meaning, uses, prepare comparative statement and it's interpretation.Prepare common size statements and interpret the data given therein.	NCERT Text book and Text book prescribed				Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)		Class Test (WS)	
			Week 3	5	CH. 7 Accounting for Share Capital	Types of companies. Share capital: nature and types. Accounting for share capital: issue and allotment of equity and preferences shares.Disclosure of share capital in the Balance Sheet	NCERT Text book and Text book prescribed					Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)		
			Week 4	6	CH. 7 Accounting for Share Capital	Issue at par and at premium, calls in advance and arrears. Over subscription and under subscription of shares;	NCERT Text book and Text book prescribed				Flipped Classroom	Draw the format of Balance Sheet Liability Side	Flipped Classroom		
			Week 5	4	CH. 7 Accounting for Share Capital	Treatment of forfeiture and reissue of shares. Full and partial reissue (Over Subscription and Pro rata allotment).	NCERT Text book and Text book prescribed					Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)		Class Test (WS)
2	JUNE	20	Week 1	0											
			Week 2	6	CH. 8 Accounting for Debentures	Debentures: Meaning, types, Issue of debentures at par, at a premium and at a Discount. Issue for consideration other than cash.Colletral Security	NCERT Text book and Text book prescribed				Project-Based Learning (Debenture / Share capital)	Project-Based Learning (Debenture / Share capital)			
			Week 3	6	CH. 8 Accounting for Debentures <b>PT 1 (10-17 June)</b>	Issue of debentures with terms of redemption. Interest on debentures (Excluding TDS). Writing off discount / loss on issue of debentures.	NCERT Text book and Text book prescribed					Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)		
			Week 4	6	PART A (36 marks) CH. 1 Partnership – Fundamentals	Partnership: features, Partnership Deed. Provisions of Indian Partnership Act 1932, absence of partnership deed. Preparation of Profit and Loss Appropriation account-division of profit and loss among partners	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=DSUikWx4Tyf&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj">https://www.youtube.com/watch?v=DSUikWx4Tyf&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj</a>			Competency Based Lecture Method	Competency Based Lecture Method			
			Week 5	2	PART A CH. 1 Partnership – Fundamentals	Preparation of Profit and Loss Appropriation account-guarantee of profits. Past Adjustments	NCERT Text book and Text book prescribed					Competency Based Lecture Method	Competency Based Lecture Method		Class Test WS
3	JULY	27	Week 1	4	CH. 2 Goodwill and its valuation	Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization),	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=DSUikWx4Tyf&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj">m/watch?v=DSUikWx4Tyf&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj</a>			Competency Based Lecture Method	Competency Based Lecture Method		Class Test WS	
			Week 2	6	CH. 3 Change in the Profit Sharing Ratio among the existing partners	Sacrificing ratio, gaining ratio, revaluation of assets and reassessment of liabilities and treatment of reserves, accumulated profits and losses.	NCERT Text book and Text book prescribed				Competency Based Lecture Method	Competency Based Lecture Method		Class Test WS	
			Week 3	6	CH. 4 Admission of a partner	Effect of admission of a partner on change in the profit-sharing ratio, treatment of goodwill (as per AS 26).	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=svx2VOX9Lhc&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj">m/watch?v=svx2VOX9Lhc&amp;list=PLV_dBMK7ztogB26ZrOFwvpv27IW1InoGsj</a>			Class discussion	Class discussion			
			Week 4	6	CH. 4 Admission of a partner	Treatment of reserves, WCF and IFF, Revaluation of assets and re-assessment of liabilities	NCERT Text book and Text book prescribed					Class discussion	Class discussion		
			Week 5	5	PRE MID TERM 20th July - 27 July	Adjustment of capital accounts and preparation of capital, current account and balance sheet.	NCERT Text book and Text book prescribed					Inquiry-Based Learning	Inquiry-Based Learning		
4	AUGUST	24	Week 1	1	CH. 5 Retirement and death of a partner	Effect of retirement of a partner on change in profit sharing ratio, treatment of goodwill	NCERT Text book and Text book prescribed				Class discussion	Class discussion			
			Week 2	6	CH. 5 Retirement and death of a partner	Revaluation of assets and reassessment of liabilities. Adjustment of General Reserve, WCF and IFF. Preparation of capital, current account and balance sheet. Loan A/c of retired partner .	NCERT Text book and Text book prescribed					Class discussion	Class discussion		
			Week 3	5	CH. 5 Retirement and death of a partner	Effect of death of a partner on PSR, treatment of goodwill.Calculation of share of profit till the date of death. Preparation of executor's account.	NCERT Text book and Text book prescribed					Inquiry-Based Learning	Inquiry-Based Learning		Class Test WS
			Week 4	6	CH. 6 Dissolution of a partnership firm	Meaning of dissolution of partnership and partnership firm. Types of dissolution of a firm. Realisation A/c .	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=5puF990ivYQ">https://www.youtube.com/watch?v=5puF990ivYQ</a>				Cooperative Learning (Peer Teaching)	Cooperative Learning (Peer Teaching)		

			Week 5	5+1	CH. 6 Dissolution of a partnership firm REVISION	Settlement of accounts . Specific REVISION	Chapter	WS on ARQ, SBQ and CBQ		Class discussion		Class discussion		
5	SEPTEMBER	23	Week 1	5	Term 1									
			Week 2	6										
			Week 3	5	PART B CH 5: Cash Flow Statement	Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities. Operating; Investing and Financing	NCERT Text book and Text book prescribed		Project-Based Learning		Project-Based Learning			
			Week 4	5	PART B CH 5: Cash Flow Statement	(Indirect Method only) : Operating Activity only and Operating and Investing Activities	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=q7675X-upw4&amp;list=PLC-">m/watch?v=q7675X-upw4&amp;list=PLC-</a>	Class Discussion		Class Discussion			
			Week 5	3	PART B CH 5: Cash Flow Statement	Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only) All activities with payment of tax	NCERT Text book and Text book prescribed		Cooperative Learning (Peer Teaching)	Prepare the Format of Cash Flow Statement	Cooperative Learning (Peer Teaching)		Class Test WS	
6	OCTOBER	25	Week 1	2	PART B CH 5: Cash Flow Statement	Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only) All activities with payment of tax	NCERT Text book and Text book prescribed		Cooperative Learning (Peer Teaching)		Cooperative Learning (Peer Teaching)			
			Week 2	6	CH. 4 Accounting Ratios	Meaning, Objectives, Advantages, classification and computation of ratios; Liquidity Ratios;	NCERT Text book and Text book prescribed	<a href="https://www.youtube.com/watch?v=3yPsHSrE7lc&amp;list=PLC-">https://www.youtube.com/watch?v=3yPsHSrE7lc&amp;list=PLC-</a>	Project-Based Learning		Project-Based Learning			
			Week 3	6	CH. 4 Accounting Ratios	Solvency Ratios, Activity Ratios and Profitability Ratios	NCERT Text book and Text book prescribed		Class Discussion		Class Discussion		Class Test WS	
			Week 4	5	Revision for Pre Board - I		NCERT Text book and Text book prescribed		Ques Ans, Sample Papers, Mind Map					
			Week 5	5	Revision for Pre Board - I		NCERT Text book and Text book prescribed		Ques Ans, Sample Papers, Mind Map					
7	NOVEMBER	12	Week 1	0										
			Week 2	0										
			Week 3	0										
			Week 4	6	PB 1									
			Week 5	5+1										
8	DECEMBER	21	Week 1	5	PB 2									
			Week 2	6										
			Week 3	6										
			Week 4	4	Practice Test									
			Week 5	3										
9	JANUARY	22	Week 1	0	PB 3									
			Week 2	6										
			Week 3	5										
			Week 4	6										
			Week 5	5										
10	FEBRUARY	23	Week 1	6	Annual Exam									
			Week 2	6										
			Week 3	5										
			Week 4	6										
			Week 5	NA										
			Week 1	5	Annual Exam									
			Week 2	6										

