

**Accountancy Annual & Weekly Syllabus Split-Up - 2025-26**  
**Grade XII**

S.No	Month	No. of Working Days		No. of Days	Topic	Sub Topic	Resources	Activity	Mid April Test	Periodic Test 1	Pre Mid Term	Mid Term	Pre Board-I	Pre Board-II	Pre Board-III	Annual	
2	APRIL	23	Week 1	5	PART B (20 marks) CH. 1 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	Discussion	YES	YES		YES	YES	YES	YES	YES	
			Week 2	5		CH. 5 Comparative and Common Size Statements of a Company	Meaning, uses, prepare comparative statement and interpretation of data Prepare common size statements and interpret the data given therein.	NCERT Text book and Text book prescribed				Discussion	YES	YES	YES	YES	YES
			Week 3	4	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.	NCERT Text book and Text book prescribed	Discussion	YES				YES	YES	YES	YES	YES
			Week 4	6	CH. 7 Accounting for Share Capital	Public subscription of shares – over subscription and under subscription of shares; Issue at par and at premium, calls in advance and arrears. Treatment of forfeiture and reissue of shares. (Over Subscription and Pro rata allotment). Disclosure of share capital in the Balance Sheet of a company.	NCERT Text book and Text book prescribed	Discussion					YES	YES	YES	YES	YES
			Week 5	3	CH. 8 Accounting for Debentures	Debentures: Meaning, types, Issue of debentures at par, at a premium and at a Discount. Issue of debentures for consideration other than cash; as collateral security 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	Discussion				YES	YES	YES	YES	YES	
3	JUNE	19	Week 1	0													
			Week 2	6	PART A (36 marks) CH. 1 Partnership – Fundamentals	Partnership: features, Partnership Deed. • Provisions of the Indian Partnership Act 1932 in the absence of partnership deed. • Fixed v/s fluctuating capital accounts.	NCERT Text book and Text book prescribed	Discussion		YES	YES	YES	YES	YES	YES		
			Week 3	6	CH. 1 Partnership – Fundamentals	Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits, Past Adjustments	NCERT Text book and Text book prescribed	Discussion		YES	YES	YES	YES	YES	YES		
			Week 4	6		Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio). Treatment of Interest on partner's loan.	NCERT Text book and Text book prescribed	Discussion		YES	YES	YES	YES	YES			
			Week 5	1	PERIODIC TEST 30th June - 7th July				30 June- 7 July								
4	JULY	27	Week 1	5	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	Discussion			YES	YES	YES	YES	YES	YES	
			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	Discussion		YES	YES	YES	YES	YES	YES		
			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), Treatment of reserves, WCF and IFF	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES	YES		
			Week 4	6		Revaluation of assets and re-assessment of liabilities.Adjustment of capital accounts and preparation of capital, current account and balance sheet.	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES	YES		
			Week 5	4		Revaluation of assets and re-assessment of liabilities.Adjustment of capital accounts and preparation of capital, current account and balance sheet.	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES	YES		
5	AUGUST	23	Week 1	2	CH. 4 Admission of a partner PRE MID TERM 1st - 8th	Revaluation of assets and re-assessment of liabilities.Adjustment of capital accounts and preparation of capital, current account and balance sheet.	NCERT Text book and Text book prescribed	Discussion			1st to 8th AUG	YES	YES	YES	YES	YES	
			Week 2	5	CH. 5 Retirement and death of a partner	Effect of retirement of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), Revaluation of assets and reassessment of liabilities	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES	YES		
			Week 3	5		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	Discussion			YES	YES	YES	YES	YES		
			Week 4	6		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	Discussion			YES	YES	YES	YES	YES		
			Week 5	5	CH. 6 Dissolution of a partnership firm	Meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts	NCERT Text book and Text book prescribed	Discussion				YES	YES	YES	YES		
6	SEPTEMBER	25/13	Week 1	5	MID TERM EXAM [ CLASS XII] [4 <sup>TH</sup> SEPTEMBER -18 <sup>TH</sup> SEPTEMBER, 2025]												
			Week 2	6	MID TERM EXAM [ CLASS XII] [4 <sup>TH</sup> SEPTEMBER -18 <sup>TH</sup> SEPTEMBER, 2025]												
			Week 3	6	CH. 6 Dissolution of a partnership firm	Preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c.	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES			
			Week 4	6	PART B Unit 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	Discussion			YES	YES	YES	YES			
			Week 5	2	Unit 5: Cash Flow Statement	Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only) : Operating Activity only and Operating and Investing Activities	NCERT Text book and Text book prescribed	Discussion				YES	YES	YES	YES		

[illegible]