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

						Grade All										
S.No	Month	No. of Working Days		No. of Davs	Торіс	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		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
			Week 2		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	1123			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
	APRIL		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	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		19	Week 1	0												l
	JUNE		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		Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits. Past Asjustments	NCERT Text book and Text book prescribed	Discussion			YES	YES	YES	YES	YES	YES
			Week 4	6	CH. 1 Partnership – Fundamentals	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	YES
			Week 5	1	PERIODIC TEST 30th June - 7th July					30 June- 7 July						ŀ
4		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
	JULY		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		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	CH. 4 Admission of a partner	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		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	CH. 5 Retirement and death of a partner	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		-	Week 1	5	MID TERM EXAM [CLASS XII] [4 TH SEPTEM	BER -18 ST SEPTEMBER, 2025]										
			Week 2	6	MID TERM EXAM [CLASS XII] [4 TH SEPTEM											
	SEPTEMBER	25/13	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

7			Week 1	3	Unit 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	Discussion			YES	YES	YES	YES
		13	Week 2	6		Meaning, Objectives, Advantages, classification and computation of ratios; Liquidity	Prescribed NCERT Text book and Text book	Discussion			YES	YES	YES	YES
	OCTOBER		Week 3	4	CH. 4 Accounting Ratios	Ratios; Solvency Ratios and Activity Ratios Activity Ratios and Profitability Ratios	prescribed NCERT Text book and Text book	Discussion			YES	YES	YES	YES
			3471.4	-			prescribed				YES	TES	YES	YES
		ļ	Week 4	0	DIWALI VACATION [17 TH OCTOBER- 2 ND NO	VEMBER, 2025]								
			Week 5	0	DIWALI VACATION [17 TH OCTOBER- 2 ND NO	VEMBER, 2025]								
8		23	Week 1	0	DIWALI VACATION [17 TH OCTOBER- 2 ND NO	VEMBER, 2025]								
			Week 2	5	PRE BOARD -1 [CLASS XII] [4 TH NOVEMBE	R – 17 TH NOVEMBER, 2025]								
	NOVEMBER		Week 3	6	PRE BOARD -1 [CLASS XII] [4 TH NOVEMBE	R - 17 TH NOVEMBER, 2025]								
			Week 4	6	REVISION AND PRACTICE FOR PRE-BOARD E	XAM								
			Week 5	6	REVISION AND PRACTICE FOR PRE-BOARD E	XAM								
9	DECEMBER	20	Week 1	6	REVISION AND PRACTICE FOR PRE-BOARD E									
			Week 2		PRE BOARD -2 [CLASS XII] [9 TH DECEMBER									
			Week 3		PRE BOARD -2 [CLASS XII] [9 TH DECEMBER									
			Week 4		REVISION AND PRACTICE FOR PRE-BOARD E									
			Week 5	0	CHRISTMAS HOLIDAYS [24 TH DECEMBER- 2									
10	JANUARY	22	Week 1		CHRISTMAS HOLIDAYS [24 TH DECEMBER- 2									
			Week 2		PRE BOARD -3 [CLASS XII] [6 TH JANUARY -									
			Week 3		PRE BOARD -3 [CLASS XII] [6 TH JANUARY -									
			Week 4		PRE BOARD -3 [CLASS XII] [6 TH JANUARY -									
			Week 5		TRE BOARD -5 (CEASS ATT) [0 JANOART -	Er privari, 2020j								
11	FEBRUARY	23	Week 1	5										
			Week 2	6										
			Week 3	6										
			Week 4	5										
			Week 5	6										
12			Week 1	0										
			Week 2	5										
	MARCH	22	Week 3	6						-				
			Week 4	5										
			Week 5	5				1		+				
			week 5	1										