

Week wise distribution of
Syllabus for (2009-10)
Accountancy-class-XII

SN	Duration	No.of days	Topics to be covered
1	01-04-2009 TO 04-04-2009	3Days	Part –A accounting for non profit organization partnership firms and companies Unit-1 accounting for not for profit organizations Meaning and features of not for profit organization Meaning and features of fund based accounting information
2	06-04-2009 To 11-04-2009	3Days	Receipts and payment account
3	13-04-2009 To 18-04-2009	6Days	Preparation of income and expenditure account and balance sheet Receipt and payment account with additional
4	20-04-2009 To 25-04-2009	6Days	will be continued
5	27-04-2009 To 30-04-2009	4Days	Unit-2: accounting for partnership firms Nature of partnership firm Partner ship deed meaning and importance
6	01-05-2009 To 30-06-2009		SUMMER VACATION
7	01-07-2009 TO 04-07-2009	4Days	Partners capital accounts;fixed and fluctuating capital,division of profit among the partners,profit and loss appropriation account including past adjustments
8	06-07-2009 To 11-07-2009	5Days	Will be continued
9	13-07-2009 To 18-07-2009	6Days	Unit-3 Reconstitution of partnership Changes in profit sharing ratio among the exiting partners sacrificing ratio and gaining ratio Accounting for revaluation of assets and liabilities and distribution of reserve and accumulated profits .

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10	20-07-2009 To 25-07-2009	6Days	Good will: -nature,factors affecting method of valuation of average profits,super profits and capitalization method . Admission of a partner: - effect of admission of partner ,change in profit sharing ratio, accounting treatment for good will (as per as10)
11	27-07-2009 To 01-08-2009	6Days	Revaluation of assets and liabilities Adjustment of capitals
12	03-08-2009 To 08-08-2009	5Days	Retirement/death of a partner: -change in profit sharing ratio, accounting treatment of good will, revaluation of assets and liblities, adjustment of capitals.
13	10-08-2009 To 15-08-2009	4Days	Dissolution of a partnership firms
14	17-08-2009 To 22-08-2009	6Days	Unit-4:-Accounting for share capital and debenture Share capital; meaning and types Accounting for share capital: -issue and allotment of equity and preferences of shares.
15	24-08-2009 To 31-08-2009	6Days	Public subscription of shares: -over subscription and under subscription ,issue at par, premium and at discount, call in advance,issue of shares for consideration other than cash
16	01-09-2009 To 05-09-2009	4Days	Meaning of private placement of shares and employee stock option plan Forfeiture of shares:accounting treatement ,reissue of forfeited shares Presentation of share capital in companies balance sheet
17	04-09-2009		CCEP EXAMINATION
18	07-09-2009 To 09-09-2009	3Days	WILL BE CONTINUED
19	10-09-2009 To 18-09-2009		<u>FIRST TERMINAL EXAM</u>

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20	19-09-2009 TO 28-09-2009		<u>AUTUMN BREAK</u>
21	29-09-2009 To 03-10-2009	4Days	<u>Issue of debentures</u> ;issue of debentures at par ,premium and at discount writing of discount and loss on issue of debenture
22	05-10-2009 . To 10-10-2009	5Days	Issue of debenture as collateral securities,issue of debenture for consideration of other than cash
23	12-10-2009 To 17-10-2009	5Days	<u>Redemption of debenture:</u> sources,out of profits debenture redemption reserve,sinking fund.out of capital methods, lumpsumpayment,draw by lotspurchase from open market, conversion (excluding cum -interest and ex-interest)
24	19-10-2009 To 24-10-2009	6Days	Redemption of debenture will be continued
25	26-10-2009 To 31-10-2009	6Days	<u>PART-B:FINANCIAL STATEMENT ANALYSIS</u> <u>Unit 5 :analysis of financial statements.</u> Financial statements of company: preparation of simple balance sheet of a company in the prescribed form with major headings only. Fincial statement analysis, meaning,significance and limitations
26	02-11-2009 To 07-11-2009	5Days	Tools for financial statement analysis: comparative statements,common size statements.
27	09-11-2009 To 14-11-2009	5Days	Accounting ratios:-meaning and objectives ,types of ratios liquid ratio, current ratio,solvency ratio, debt to equity, total assets to debt, property ratio,activity ratio,inventory turn over,debtors turn over,payble turnovers ,working capital turnover,fixed asset turnover Profitability ratio:-grosss profit ,net profit operating,return on investment,earning per share,divedend per share,price earn

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24	16-11-2009 To 21-11-2009	6Days	Will be continued
25	23-11-2009 To 30-11-2009	6Days	Unit-6 <u>cash flow statement</u> Cash flow statement :-meaning and objectives ,preparation,adjustmentsrelated to depreciation,dividend and taxes,sale and purchase of non current asset
26	01-12-2009 To 05-12-2009	5Days	Will be continued
27	07-12-2009 To 14-12-2009	5Days	Project work in accounting
28	11-12-2009		Second CCEP EXAM
29	15-12-2009 To 22-12-2009		Second terminal exam
30	23-12-2009 To 24-12-2009	2Days	Paper discussion
31	25-12-2009 To 31-12-2009		WINTER BREAK
32	01-01-2010 TO 02-01-2010	2Days	Revision work(unit-1)
33	04-01-2010 To 09-01-2010	5Days	Revision work(unit-2)
34	11-01-2010 To 14-01-2010	4Days	Revision work(unit-3)
35	15-01-2010 To 25-01-2010		Pre board exam

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36	26-01-2010 To 30-01-2010	4Days	Revision work-unit-4
37	01-02-2010 To 06-02-2010	6Days	Revision work-unit-5
38	08-02-2010 To 13-02-2010	5Days	Revision work unit-6
	15-02-2010 To 20-02-2010	6Days	Revision of cbse sample papers