

**Week wise distribution of  
Syllabus for 2010-11  
Accountancy (class XII)**

SN	Duration	No of days	Topics to be covered
1	1-04-2010 To 3-04-2010	2days	<b><u>Part A:-accounting for non profit organization ,partnership firm and companies</u></b> <b>UNIT-1</b> Accounting for not for profit organization Meaning and features of not for profit organization
2	5-04-2010 To 9-04-2010	5days	Meaning and features of fund based accounting information Receipts and payment account
3	12-04-2010 To 17-04-2010	6days	Preparation of income and expenditure account and balance sheet from receipt and payment account with additional information
4	19-04-2010 To 24-04-2010	6days	Will be continued.....
5	26-04-2010 To 1-05-2010	6days	<b>UNIT-2</b> <b>Accounting for partnership firms:-</b> nature of partnership firms Partnership deed-meaning and importance
6	3-05-2010 To 7-05-2010	5days	<b>Partners capital account:-</b> fixed Vs fluctuating capital ,division of profit among partners ,profit and loss appropriation account including past adjustments
7	10-05-2010 To 25-06-2010		<b>SUMMER VACATION</b>
8	26-06-2010 To 03-07-2010	7days	<b>UNIT-3</b> <b>Reconstitution of partnership</b> Change in profit sharing ratio among the existing partners. sacrificing ratio & gaining ratio

			Accounting for revaluation of assets and liabilities of distribution of reserve(accumulated profit )
<b>9</b>	05-07-2010 To 09-07-2010	<b>5days</b>	<b>Goodwill</b> -nature ,factors affecting and methods of valuation –average profit ,super profit and capitalization method <b>Admission of a partners</b> -effect of admission of partner ,change in profit-sharing ratio ,accounting treatment of good will(as per AS10)
<b>10</b>	12-07-2010 To 17-07-2010	<b>6days</b>	:-Revaluation of assets and liabilities :-Adjustment of capitals
<b>11</b>	19-07-2010 To 24-07-2010	<b>6days</b>	Retirement / death of a partner Change in profit-sharing ratio ,accounting treatment of good will Revaluation of assets and liabilities Adjustment of capital
<b>12</b>	26-07-2010 To 31-07-2010	<b>6days</b>	Dissolution of partnership firm
<b>13</b>	02-08-2010 To 07-08-2010	<b>6days</b>	<b><u>UNIT-4 accounting for share capital and debenture</u></b> <b>Share capital</b> -meaning and types <b>Accounting for share capital</b> -issue and allotment of equity and preferences of shares
<b>14</b>	09-08-2010 To 13-08-2010	<b>5days</b>	<b>Public subscription of shares</b> -over subscription and under subscription ,issue at PAR ,PREMIUM and at discount ,call in advance ,issue of shares for consideration other than cash
<b>15</b>	16-08-2010 To 21-08-2010	<b>6days</b>	Meaning of private placement of shares and employee stock option plan Forfeiture of shares :-accounting treatment , reissue of forfeited shares Presentation of share capital in companies balance-sheet

16	23-08-2010 To 28-08-2010	6days	To be continued.....
17	30-08-2010 To 04-09-2010	5days	Issue of debentures:- Issue of debentures at par ,premium and at discount Issue of debentures as collateral security Issue of debentures for consideration other than cash
18	06-09-2010 To 10-09-2010	5days	To be continued
19	08-09-2010		1st CCEP
20	13-09-2010 To 20-09-2010		1 <sup>st</sup> terminal examination
21	21-09-2010 TO 25-09-2010	5days	<b>Redemption of debentures-share:-</b> out of profit –debenture Redemption source, out of capital –methods..lump sum payment ,draw of lots ,purchase in the open market and conversion(including cum-interest and ex-interest)
22	27-09-2010 To 30-09-2010	4days	Redemption of debentures To be continued.....
23	01-10-2010 To 17-10-2010		Close of school due to common wealth games &autumn break
24	25-10-2010 To 30-10-2010	6days	Tools for financial statement analysis:- comparative statements ,common size statement
25	01-11-2010 To 06-11-2010	5days	<b><u>Accounting ratios:-meaning and objectives</u></b> <b><u>,types of ratios .</u></b> <b>Liquidity ratio:-</b> current ratio , Liquidity ratio <b>Solvency ratio:-</b> debt to equity ,appropriate ratio <b>Activity ratio:-</b> inventory turn over , debtors turn over ,working capital turn over ,fixed

			asset turn over <b>Profitability ratio</b> :-gross profit ,operating ,net profit ,return on investment earning per share ,dividend per share ,price earning ratio
26	08-11-2010 To 12-11-2010	5days	To be continued
27	15-11-2010 To 20-11-2010	5days	<b>UNIT-6</b> <b><u>Cash flow statement</u></b> Cash flow statement:-meaning and objectives ,preparation ,adjustments related to deprecation , dividend and tax , sale and purchase of non current assets (as per revised standard issued by ICAI)
28	22-11-2010 To 27-11-2010	6days	To be continued
29	29-11-2010 To 04-12-2010	6days	<b>UNIT-7</b> Project work in accounting (refer guide line published by CBSE)
30	06-12-2010 To 09-12-2010	4days	<b>Revision work</b>
31	10-12-2010		<b>2<sup>nd</sup> CCEP EXAM</b>
32	13-12-2010 To 22-12-2010		<b>2<sup>nd</sup> terminal exam</b>
33	23-12-2010 To 24-12-2010	2days	<b>Discussion of 2<sup>nd</sup> term papers</b>
34	27-12-2010 To 07-01-2011		<b>Winter break</b>
35	10-01-2011 To 15-01-2011	6days	Revision work

<b>36</b>	<b>17-01-2011 To 31-01-11</b>	<b>6days</b>	<b>PRE BOARD EXAM</b>
<b>37</b>	<b>01-02-2011 To 05-02-2011</b>	<b>6days</b>	<b>Revision work of unit 1,2,3&amp; discussion of CBSE sample papers</b>
<b>38</b>	<b>07-02-2011 TO 11-02-2011</b>	<b>5days</b>	<b>Revision work of units 4,5&amp; discussion of CBSE sample papers</b>
<b>39</b>	<b>14-02-2011 To 19-02-2011</b>	<b>6days</b>	<b>Revision work of units 5,6&amp; discussion of CBSE sample papers</b>