

**ATOMIC ENERGY CENTRAL SCHOOL -3, RAWATBHATA
SPLIT UP SYLLABUS: 2020-21**

ACCOUNTANCY

CLASS: XII

SR.NO.	MONTH	UNIT	DETAILED SPILT UP	TOTAL NO. OF PERIODS
PART A: Accounting for Not for Profit Organisation, Partnership Firms and Companies				
1.	April	Accounting for Not-for Profit Organisation & Accounting for Partnership Firms	<p>Financial Statements Of Not for Profit Organisation: Concept, Preparation and features of Receipts and Payment Accounts, Preparation and Features of Income& Expenditure Account and balancesheet with additional information.</p> <p>Partnership: features, Partnership Deed. Provisions of the Indian Partnership Act 1932 in the absence of partnership deed. Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits. Past adjustments (relating to interest on capital, interest on drawing, salary and profit. sharing ratio).</p>	28
2.	May		<p>Change in the Profit Sharing Ratio among the existing partners - Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization. Sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits. Preparation of revaluation account and balance sheet.</p> <p>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 for revaluation of assets and reassessment of liabilities, treatment of reserves and accumulated profits, adjustment of capital accounts and preparation of balance sheet.</p>	25
3.	June		<p>Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits and reserves, adjustment of capital accounts and preparation of balance sheet. Preparation of loan account of the retiring partner. Calculation of deceased partner's share of profit till the date of death.</p>	18

			Preparation of deceased partner's capital account and his executor's account.	
4	July	Accounting for Partnership Firms	Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c Note: (i) The realized value of each asset must be given at the time of dissolution. (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.	20
5.	August	UNIT-II : Accounting for Companies	Accounting for Companies: Accounting for share capital (before Pro rata allotment)	25
6.	September		Accounting for Companies: Accounting for share capital (pro-rata allotment /forfeiture/reissue/ESOP) Accounting for issue & Redemption of Debenture	
PART B: Financial Statement Analysis				
7.	October	UNIT-III : Analysis of financial statement	Financial Statement of a Company Financial Statement analysis and tool for financial statement Analysis. Accounting ratios.	25
8	November	UNIT-IV : Cash flow statement	Preparation of Cash flow statement And Revision	18