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

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S.No	Month	No. of Working Days		No. of Days	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	APRIL	23	Week 1	NO. OI Days	PART B (20 marks) CH. 1 Financial	Meaning, Nature, Uses and importance of financial Statement. Statement of Profit	NCERT Text book and Text book	Discussion								
			Week 2	5	Statements of a Company CH. 5 Comparative and Common Size	and Loss and Balance Sheet in prescribed form (Schedule III) Meaning, uses, prepare comparative statement and interpretation of data	prescribed NCERT Text book and Text book	Discussion	YES			YES	YES	YES	YES	YES
					Statements of a Company	Prepare common size statements and interpret the data given therein. Types of companies. Share capital: nature and types. Accounting for share capital:	prescribed NCERT Text book and Text book					YES	YES	YES	YES	YES
			Week 3	4	CH. 7 Accounting for Share Capital	issue and allotment of equity and preferences shares.	prescribed	Discussion				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	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
			Week 1	0												
3	JUNE	19	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	pront snaring ratio). Treatment of interest on partner's toan.	prescribed			30 June- 7 July	1123	1 E3	1123	ILS	IES	1123
	JULY	27	Week 1		CH. 2 Goodwill and its valuation	Goodwill: meaning, factors affecting, need for valuation, methods for calculation	NCERT Text book and Text book	Discussion		7 July	vmc	VIDO	vne	MDC	VPC	VPC
4			Week 2	5	CH. 3 Change in the Profit-Sharing Ratio	(average profits, super profits and capitalization), Sacrificing ratio, gaining ratio, revaluation of assets and reassessment of liabilities	prescribed NCERT Text book and Text book	Discussion			YES	YES	YES	YES	YES	YES
				6	among the existing partners	and treatment of reserves, accumulated profits and losses. Effect of admission of a partner on change in the profit-sharing ratio, treatment of	prescribed NCERT Text book and Text book				YES	YES	YES	YES	YES	YES
			Week 3	6		goodwill (as per AS 26), Treatment of reserves, WCF and IFF Revaluation of assets and re-assessment of liabilities.Adjustment of capital accounts	prescribed NCERT Text book and Text book	Discussion				YES	YES	YES	YES	YES
			Week 4	6	CH. 4 Admission of a partner	and preparation of capital, current account and balance sheet.	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			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	-	MID TERM EXAM [CLASS XII] [4 TH SEPTEM		prescribed					1123	IES	IES	IES	IES
	SEPTEMBER	25/13	Week 1	5												
			Week 2	5	MID TERM EXAM [CLASS XII] [4 TH SEPTEM											
				6	MID TERM EXAM [CLASS XII] [4 TH SEPTEM	BER -18 ST SEPTEMBER, 2025] Meaning of dissolution of partnership and partnership firm, types of dissolution of a	NCERT Text book and Text book									
6			Week 3	6	CH. 6 Dissolution of a partnership firm	firm. Settlement of accounts Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities.	prescribed NCERT Text book and Text book	Discussion					YES	YES	YES	YES
			Week 4	6	PART B Unit 5: Cash Flow Statement	Operating; Investing and Financing	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
	OCTOBER	13	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 prescribed	Discussion					YES	YES	YES	YES
			Week 2	6	CU 4 Accounting Paties	Meaning, Objectives, Advantages, classification and computation of ratios; Liquidity Ratios; Solvency Ratios and Activity Ratios	NCERT Text book and Text book prescribed	Discussion					YES	YES	YES	YES
7			Week 3	4	CH. 4 Accounting Ratios	Activity Ratios and Profitability Ratios	NCERT Text book and Text book prescribed	Discussion					YES	YES	YES	YES
			Week 4	0	DIWALI VACATION [17 TH OCTOBER- 2 ND NO		preserved							120	120	120
			Week 5	0	DIWALI VACATION [17 TH OCTOBER- 2 ND NO											
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8	NOVEMBER		Week 1 0	DIWALI VACATION [17 TH OCTOBER- 2 ND NOVEMBER, 2025]
		23	Week 2	PRE BOARD -1 [CLASS XII] [4 TH NOVEMBER - 17 TH NOVEMBER, 2025]
			Week 3 6	PRE BOARD -1 [CLASS XII] [4 TH NOVEMBER - 17 TH NOVEMBER, 2025]
			Week 4	REVISION AND PRACTICE FOR PRE-BOARD EXAM
			Week 5	REVISION AND PRACTICE FOR PRE-BOARD EXAM
	DECEMBER	20	Week 1	REVISION AND PRACTICE FOR PRE-BOARD EXAM
9			Week 2 6	PRE BOARD -2 [CLASS XII] [9 ^{TII} DECEMBER - 19 ^{TII} DECEMBER, 2025]
			Week 3 6	PRE BOARD -2 [CLASS XII] [9 TM DECEMBER - 19 TM DECEMBER, 2025]
			Week 4 2	REVISION AND PRACTICE FOR PRE-BOARD EXAM
			Week 5	CHRISTMAS HOLIDAYS [24 TM DECEMBER- 2 ND JANUARY, 2025]
	JANUARY	22	Week 1 0	CHRISTMAS HOLIDAYS [24 TM DECEMBER- 2 ND JANUARY, 2025]
10			Week 2 6	PRE BOARD -3 [CLASS XII] [6 TH JANUARY - 27 TH JANUARY, 2026]
			Week 3 5	PRE BOARD -3 [CLASS XII] [6 TH JANUARY - 27 TH JANUARY, 2026]
			Week 4 6	PRE BOARD -3 [CLASS XII] [6 TH JANUARY - 27 TH JANUARY, 2026]
			Week 5 5	
	FEBRUARY	23	Week 1 6	
11			Week 2 6	
			Week 3	
			Week 4	
			Week 5	
	MARCH		Week 1 5	
			Week 2 6	
12		22	Week 3 5	
			Week 4 5	
			Week 5	