

**STD : XII**  
**SUB : Accountancy**

| <b>Date</b>      | <b>Topic</b>          | <b>Content</b>  |
|------------------|-----------------------|---|
| <b>June</b>      | Single entry          | Meaning-features- calculation of profit- networth method- total debtors account and total creditors account   |
| <b>July</b>      | Depreciation          | Definition-features-meaning-causes-methods-straight line method- written down method- kind s of shares- issue of shares   |
|                  | Ratio analysis        | Meaning-definition-calculation of profitability turnover ratio and activity ratio.  |
| <b>August</b>    | Depreciation Account  | Definition- need- causes- methods- preparation of asset account and depreciation account under straight line method.  |
| <b>August</b>    | Depreciation Account  | Written down value method- preparation of depreciation-asset account- calculation of profit and loss account.   |
| <b>August</b>    | Company Account       | Meaning- definition kinds of company- shares- kinds of shares- shares issued at discount- shares Issued at premium- calls in arrear- calls in advance- journal entries. |
| <b>August</b>    | Company Account       | Preparation of share capital account, bank account, share premium, share discount- preparation of balance sheet.  |
| <b>September</b> | Revision              | Quarterly exam.   |
| <b>October</b>   | Partnership concept   | Meaning- definition- concept- accounting rules- fixed capital account- fluctuating capital account- preparation of profit and loss appropriation account.               |
| <b>October</b>   | Partnership admission | Calculation of new profit ratio- sacrificing ratio-preparation of capital account – revaluation account and balance sheet.  |

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| <b>October</b>  | Partnership retirement | Preparation of revaluation account capital account- balance sheet- calculation of gaining ratio. |
| <b>November</b> | Revision               | Revision.  |
| <b>December</b> | Half yearly exam       | Half yearly exam.  |
| <b>January</b>  | Model exam             | Model exam.  |