

THE AIR FORCE SCHOOL : SUBROTO PARK : DELHI CANTT-110010

Class – XII

Sub: ACCOUNTANCY (055)

Weekly Syllabus (Tentative)

Academic Session 2024-25

Month	Week	Dates		Days	No of Periods	Chapter	Contents	Syllabus
Mar 24	Block Teaching							
Apr-24	I	01-06	06-Working Saturday (Staff)	05		Chapter-1: Accounting for Partnership Firms- Fundamentals	Past Adjustments (related to interest on capital, interest on Drawings, Salary/ commission and profit-sharing ratio)	
	II	08-12	11 – Id-ul-Fitr	04		Chapter-1: Accounting for Partnership Firms- Fundamentals	Guarantee of Minimum Profit to a partner Minimum earnings guaranteed by a Partner Journal entries and Accounting Treatment	
	III	15-19	14 - Ambedakar Jayanti 17 – Ram Navami 21 - Mahavir Jayanti	04		Chapter-2: Goodwill: Nature and Valuation	Meaning and Nature of Goodwill, Types of Goodwill, Methods of Valuation of Goodwill- Average Period Method and Super Profit Method and Capitalization Method.	
	IV	22-27	27-Working Saturday (Student)	06		Chapter-3: Change in profit sharing ratio among existing partners	Determination of sacrificing ratio and gaining ratio, Accounting of Reserves, Accumulated profits and losses, Revaluation of Assets and Reassessment of Liabilities	
	V	29-30		02		Chapter-4: Admission of a Partner.	Meaning and Accounting Treatment of Admission of a Partner, Determination of gaining and sacrificing ratio.	
May-24	I	01-03	01-03 : ES-1 (XII)/ CT-1 (X)	03		Chapter-4: Admission of a partner	Valuation and accounting of goodwill, Accounting for Accumulated reserves, profits and losses, Preparation of Revaluation	ES-1 (XII)/ CT-1 (X) Date: 01-07 May Chapter 1- Accounting for Partnership firms

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							Account.	(Fundamentals) Chapter 2- Goodwill: Nature and Valuation Chapter 3- Change in Profit sharing ratio among existing partners.
	II	06-10	06-07 : ES-1 (XII)/ CT-1 (X) 09,10 – The Quest	05		Chapter-4: Admission of a Partner	Preparation of Revaluation Account, Partner's Capital Account and Balance Sheet. Adjustment of Capital	
	III	13-18	18- Working Saturday (Open House X & XII)	06		Chapter-5: Retirement of a Partner	Calculation of New and Gaining ratio, Valuation and accounting of goodwill, raising and writing off goodwill, Revaluation of assets and reassessment of liabilities, Adjustment of reserves, Accumulated profits and losses,	
***** SUMMER BREAK 20 MAY -30 JUN 2024 *****								
Jul-24	I	01-06	01- School reopens for staff 06-Working Saturday (Student)	05		Chapter-5: Retirement of a Partner	Amount Due to retiring partner and Preparation of loan account and adjustments of Capital	PT-I Class VI-X Date: 05 Jul – 12Jul
	II	08-12		05		Chapter-6- Death of Partner	Computation of Amount due to deceased partner Payment of Amount to Deceased Partner's executor Preparation of deceased partner's capital account and executor account.	ES-2 (XII): 05 Jul – 12Jul Chapter 1- Accounting for Partnership firms (Fundamentals) Chapter 2- Goodwill: Nature and Valuation Chapter 3- Change in Profit sharing ratio among existing partners.
	III	15-19	17-Muharram	04		Chapter-7- Dissolution of Partnership Firm	Meaning and modes of dissolution, Journal entries on dissolution, Preparation of Realisation Account	Chapter 4- Admission of a Partner
	IV	22-27	27 – Working Saturday (Students)	06		Chapter-7- Dissolution of Partnership Firm	Preparation of Realisation Account, Capital accounts and Bank Account.	

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	V	29-31		03		Unit-3 Accounting for Companies Chapter-8: Accounting for Share Capital	Features and Types of Companies, Shares and Share Capital	
Aug-24	I	01-03	03 – Working Saturday (Open House (VI-X), XII)	03		Chapter-8: Accounting for Share Capital	Accounting for Share Capital: issue and allotment of equity and preference shares, Over and Under Subscription, issue at par and premium Issue of shares for consideration other than cash	
	II	05-09		05		Chapter-8: Accounting for Share Capital	Accounting treatment of forfeiture and re-issue of shares Disclosure of Share Capital in the Balance Sheet	
	III	12-16	15 – Independence Day	04		Chapter-8: Accounting for Share Capital	Forfeiture and re-issue of shares Concept of Private Placement, ESOP and Sweat equity	
	IV	19-23	19-Raksha Bandhan	04				ES-1 (XI):
	V	26-31	26-Janmashtami 31-Working Saturday (Students) 31-Annual Prize Distribution	05				
Sep-24	I	02-06		05		MID TERM EXAMS		
	II	09-14	14 – Working Saturday (Students)	06		MID TERM EXAMS Chapter-9: Accounting for Debentures Chapter-9: Accounting for Debentures		Debentures: Meaning, types and issue of debentures at par, at a premium and at a discount Issue of debentures for consideration other than
	III	16-21	16-Milad-un-Nabi 21 – Working Saturday (Students)	05				
	IV	23-27		05				

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	V	30		01		Part B: Financial Statement Analysis Unit 4: Analysis of Financial Statements	Financial Statement analysis: Meaning, Objective, Importance and limitations.	cash Issue of Debentures with terms of redemption, debentures as collateral security and interest on debentures.
Oct-24	II	01-05	02-Mahatma Gandhi's Birthday 05-Annual Prize Distribution	04		Part B: Financial Statement Analysis Unit 4: Analysis of Financial Statements	Tools of Financial Statement Analysis: Comparative and Common Size Statements.	
	III	07-12	09-13– Autumn Break 12- Dussehra	02		Part B: Financial Statement Analysis Unit 4: Analysis of Financial Statements	Tools of Financial Statement Analysis: Comparative and Common Size Statements.	
	IV	14-19	17-Maharishi Valmiki's Birthday 19 – Working Saturday (Open House VI-XII)	05		Accounting Ratios	Accounting Ratios: Meaning and Objectives, Advantages, Classification and Computation. Liquidity Ratios: Current Ratio and Quick Ratio Solvency Ratio: Debit-Equity Ratio, Total Assets-Debt Ratio, Proprietary Ratio, Solvency Ratios: Interest Coverage Ratio, Debt to Capital employed ratio	
	V	21-25	20– Karwa Chouth	05		Accounting Ratios	Activity Ratio: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Fixed Assets turnover ratio, Net Assets Turnover ratio, Working Capital Turnover ratio. Profitability Ratios: Gross Profit ratio, Operating ratio, operating profit ratio, Net profit ratio and ROI	

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	VI	28-31	30-03 Nov – Diwali Break	02		Cash Flow Statement	Meaning, Objectives, Advantages and Disadvantages of CFS. Preparation of CFS	
*** Autumn Break 09-13 Oct 2024 ***								
Nov-24	I	04-09	09 – Working Saturday (Students)	06		Cash Flow Statement	Meaning, Objectives, Advantages and Disadvantages of CFS. Preparation of CFS	
	II	11-15	12 – Annual Day 15 – Guru Nank's Birthday	04				
	III	18-22		05				PT-II (VI-VIII): 19 Nov-10 Dec PT-III (IX): 19 Nov-10 Dec PT-III (X): 14 Nov-25 Nov
	IV	25-30	29,30 – Annual Athletic Meet	06				MPB (XII): 14 Nov-25 Nov
Dec-24	I	02-07	07 – Sports Day	06				Full Syllabus as per CBSE
	II	09-13		05				
	III	16-21	21-Working Saturday, Open House (X & XII)	06				
	IV	23	24,25 – Christmas Holidays	01				

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*** Winter Break from 26 Dec to 04 Jan 2025 ***								
Jan-25	I	06-10		05				
	II	13-18	18-Working Saturday, Open House (VI-IX, XI)	06				
	III	20-25	25-Citation Ceremony 25-Open House XII 26-Republic Day	06				
	IV	27-31		05				
Feb-25	I	01	01 – Farewell XII 01- Open House X	01				Annual Exam Class IX & XI – 05 Feb-19 Feb 2025
	II	03-07		05				
	III	10-14		05				
	IV	17-22	22-Working Saturday (students)	06				
	V	24-28	26-Maha Shivratri	04				
Mar-25	Annual Exam Classes VI-VIII – 25 Feb-10 Mar 2025							

Note: The examination syllabus as mentioned above is to be considered Tentative. The final syllabus for each exam will be uploaded on the website along with the Date Sheet at the time of the examination.