ACCOUNTANCY (055)

MONTH	CHAPTER	PEDAGOGICAL TOOLS	E-CONTENT	LEARNING OUTCOMES
April	• Accounting for Partnership-Fundamentals	• Interactive lecture method • Concept mapping	https://diksha.gov.in/play/content/do_3130886840863948801823 https://diksha.gov.in/play/content/do_3130886547780567041291 https://diksha.gov.in/play/content/do_3130885992264990721431	Students will be able to: i. Define partnership, partnership firm, and partnership deed. ii. Explain features of partnership and contents of a partnership deed. iii. Understand provisions of the Partnership Act when no deed exists. iv. Distinguish between fixed and fluctuating capital. v. Prepare Profit & Loss Appropriation Account, including profit guarantees. vi. Make past adjustments correctly.
	• Goodwill: Nature and valuation	• Lecture Method	https://diksha.gov.in/play/content/do_312986979577593856136	i. Understand meaning, nature, and factors affecting goodwill. Ascertain the value of Goodwill with Average Profit, Super Profit and Capitalisation method.
May	• Admission of a partner (Till treatment of Goodwill)	• Demonstration Method • Inquiry-based learning	https://diksha.gov.in/play/content/do_3130957069849559041188	i. Explain the effect of change in profit-sharing ratio on admission of a new partner. ii. Understand treatment of goodwill (as per AS-26)
June	**SUMMER VACATIONS**			
July	• Admission of a Partner (Cont.)	• Demonstration Method • Inquiry-based learning	https://diksha.gov.in/play/content/do_31309501100878233612198	i. Understand accounting treatment of revaluation of assets, reassessment of liabilities, and treatment of reserves and accumulated profits through Revaluation Account and Balance Sheet. ii. Preparation of capital accounts, current accounts, and the new firm's balance sheet with adjustment of capital.

	• Retirement of a partner	• Case-study method • Cooperative learning	https://diksha.gov.in/play/content/do_313544509660397568195 2 https://diksha.gov.in/play/content/do_3132167070935941121 1768 https://diksha.gov.in/play/content/do_3132167190383165441 1269	i. Explain the effect of retirement/death of a partner on profit-sharing ratio. ii. Understand accounting treatment of goodwill, revaluation, and adjustment of reserves, profits, and losses, along with capital adjustment. iii. Partner's Loan Account.
	• Death of a partner	• Demonstration Method • Case-study method	https://diksha.gov.in/play/content/do_313095732156997632181 8	i. Calculate deceased partner's share and prepare deceased partner's and executor's accounts. ii. Prepare remaining partners' capital accounts and the revised balance sheet.
	• Change in profit sharing ratio	• Problem-solving method • Collaborative learning	https://diksha.gov.in/play/content/do_31306670802244403218324	i. Treatment of Reserves, Goodwill and Revaluation of assets and liabilities
	• Dissolution of a partnership firm	• Demonstration method • Activity Based Learning	https://diksha.gov.in/play/content/do_3131029327165931521853	i. Identify situations leading to dissolution of a partnership firm. ii. Prepare Realisation Account and related accounts.
August	• Accounting for Share Capital	• Lecture-cum-discussion • Problem-solving approach	https://diksha.gov.in/play/content/do_31306739438383923219898	i. Define shares and share capital; distinguish between equity and preference shares, and types of share capital. ii. Understand private placement and ESOP. iii. Explain accounting treatment for issue of shares. iv. Account for forfeiture and reissue of shares. v. Present share capital in the balance sheet (Schedule III, Companies Act 2013).
	• Issue of Debentures	• Conceptual teaching • Cooperative problem solving	https://diksha.gov.in/play/content/do_31320407035913011214583	i. Explain accounting treatment for issue of debentures with terms of redemption. ii. Account for discount/loss on issue of debentures. iii. Understand collateral security and its presentation. iv. Calculate and record interest on debentures.

September	**REVISION OF SYLLABUS TERM-I Examination**			
October	• Financial Statements of a Company	• Demonstration method • Comparative analysis approach	https://diksha.gov.in/play/content/do_31320407508770816016185 https://diksha.gov.in/play/content/do_3130887768366039041214	i. Understand major headings and sub-headings of Statement of Profit and Loss & Balance Sheet (According to Schedule III) as per Companies Act 2013.
	• Financial statement Analysis	• Analytical method • Inquiry-based learning	https://diksha.gov.in/play/content/do_3130887772090695681626	i. Explain the different categories of tools of financial statement analysis.
	• Tools of Financial statement Analysis- Comparative and Common size Statements	• Discussion Method • Demonstration Method	https://diksha.gov.in/play/content/do_313067400796119040110836	i. Prepare the Common size Statements and ii. Comparative statements for analyzing the Financial Statements.
	• Accounting Ratio Analysis	• Practice-oriented teaching • Collaborative learning	https://diksha.gov.in/play/content/do_313114832991879168164 https://diksha.gov.in/play/content/do_3131827584089128961960	i. Understand meaning, objectives, and significance of ratios. ii. Calculate liquidity ratios, solvency ratios, activity ratios and profitability ratios.
	• Cash Flow Statement	• Demonstration method • Problem-solving approach	https://diksha.gov.in/play/content/do_3131100045488291841405	i. Define the meaning and objectives of a Cash Flow Statement. ii. Prepare Cash Flow Statement using the indirect method as per AS-3 with adjustments.
November	**REVISION OF SYLLABUS**			
December	**PRE BOARD EXAMINATION**			