

Bhartiya Vidya Mandir Sen. Sec. School, Sector 39, Chandigarh Road, Ludhiana

CLASS - XII Stream-Commerce Subject: ACCOUNTANCY Session :2025-2026

BOOK: Double Entry Book Keeping -II

Month	Chapte	Learning Objective	Resources/ Art-Integrated Pedagogy Tools Used/E-Resources	Learning Outcomes/Skills Learnt by Students	
APRIL / MAY	Chapter: Partnership: Fundamentals	To enable the students about the basic concept in detail of partnership ,deed,features,content of deed,partner'capital account and its type	Group Discussion on Partnership and its Fundamentals https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQ/wvUSOs2ZLrOxtDKW/1Jw5UdOOOG5yFAs3HeH0uoIBtFdXxXqBK/1gpRwKiur6j6bZogVQzINYbMgZSbs3xGf/1EA5kO-8vK6QvV5QyLLDs86-zfZZOpywS?sort=13&direction=a	After going through this Unit, the students will be able to: State the meaning of partnership, partnership firm and partnership deed. Describe the characteristic features of partnership and the contents of partnership deed.	Understanding Basic Concept, Analytical Problem Solved, Calculation
JULY	Chapter: Goodwill, Admission of a Partner	To enable the students about the understanding in detail the basic concept of goodwill, All the basic concept of admission of a partner	Give Case-Study on collection of Good Name buisness in city and estimated their brand values https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQ/wvUSOs2ZLrOxtDKW/1Jw5UdOOOG5yFAs3HeH0uoIBtFdXxXqBK/1r7nbdGZnXxf29Hl6Au6X4XwBjpZlwXio/15MLYJKJC4O_d87kiVxoA_w3m7XhFDMey?sort=13&direction=a	State the meaning, nature and factors affecting goodwill. Treatment of revaluation of assets and re-assessment of liabilities, treatment of reserves and accumulated profits, Explain the effect of change in profit sharing ratio on admission of a new partner.	Understanding Basic Concept, Analytical Problem Solved, Calculation

AUGUST/SEPTEMBER	Chapter:Retirement and death of a partner, Dissolution of a partner	To enable the students about the understanding in detail the basic concept of Retirement/Death of Partner and How the firm dissolved and modes of dissolution.	PowerPoint Presentation on the causes of retirement and modes of dissolution	https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQwvUSOs2ZLrOxtDKW/1Jw5UdOOOG5yFAs3HcH0uoIBtFdXxXqBK/1rVpjrTdabqu9RVQi9WDI0oPzMFdWypzl/1BKQ4tHQw5G_yEktaJk13VpYJW0DTFPcM?sort=13&direction=a	Explain the effect of retirement / death of a partner on change in profit sharing ratio. Explain the modes of Dissolution.	Understanding Basic Concept, Analytical Problem Solved, Calculation
OCTOBER / NOVEMBER	Chapter:Share and share capital: nature and types. Debentures and issue of debentures	To enable the students about the understanding in detail and Journal entries of share capital as well as debentures.	Visit of Stock Exchange of the City and Give them various documents related company	https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQwvUSOs2ZLrOxtDKW/1DyPonPII9o-G79HD2ySHBOZbu6Z1BYu3/1XC9ZGLB00LjjKnUNuGjMsEJFQSV7z2mX/1fNSnx_qfTSeWNtd7kpB3ZCkJLmh_tAu?sort=13&direction=a	State the meaning of share and share capital and differentiate between equity shares and preference shares and different types of share capital. Explain how Company issue their debentures	Understanding Basic Concept, Analytical Problem Solved, Calculation
DECEMBER	Chapter:Financial Statement, Tools for Financial Statement Analysis:	To enable the students about the understanding in detail the basic concept of Financial statement of a company and tools of financial statement and its analysis and ratio analysis.	Lecture Method on Financial statement of various companies and aware the student about ratios	https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQwvUSOs2ZLrOxtDKW/1DyPonPII9o-G79HD2ySHBOZbu6Z1BYu3/1mjx1VUBoU5cpDzMnbUVOPx3hVQdg0Gq3/182WQXo0NmGvSSv1l1GQjVu0i6NaqKLRM?sort=13&direction=a	Develop the understanding of major headings and sub-headings Develop the understanding and skill of preparation of	Understanding Basic Concept, Analytical Problem Solved, Calculation

<p style="text-align: center;">JANUARY</p>	<p>Chapter:Cash flow Statement</p>	<p>To enable the students about the understanding in detail the basic concept of financial analysis,balance sheet of a company and cash flow statement.</p>	<p>Lecture Method:Discussion on concept of cash flow statement.</p>	<p>https://drive.google.com/drive/u/0/mobile/folders/1DmR0dlQFORMqAQwQwvUSOs2ZLrOxtDKW/1DyPonPII9o-G79HD2ySHBOZbu6Z1BYu3/18I_H5187utQGZJCKkSAq9ZQTexK4-Bze/1KYIOb2Lf1RBkN8LrGaD84YjBASoDawMB?sort=13&direction=a</p>	<p>After going through this Unit, the students will be able to: State the meaning and objectives of cash flow statement.</p>	<p>Understanding Basic Concept, Analytical Problem Solved, Calculation</p>
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