



ACA/DI/30	TEACHING PLAN (TP) Tentative	Academic Year:2022-23
REV: 00		Class- 12th Commerce Div-A
Date- 1/6/2022	Subject- Book Keeping & Accountancy	Subject code-50

No.	Name of Chapter	Topics/ content of chapter	Planned Date of Commencing	Planned Date of Completion	Media/Teaching Aid/ Teaching Method used	Remark
1	<b>Introduction to Partnership and Partnership Final Accounts</b>	Meaning and definition .	6/6/2022	6/6/2022	PPT and	
		The Indian Partnership Act 1932- Features and Provision of Partnership Final Accounts.			White Board	
					handwritten notes	
		Fixed Capital Method and Fluctuating Capital Method	7/6/2022	7/6/2022	PPT and white board	
		Practical Problem	8/6/2022	8/6/2022	PPT and white board	
		Practical Problem	9/6/2022	9/6/2022	PPT and white board	
		Practical Problem	11/6/2022	11/6/2022	PPT and white board	
		Practical Problem	13/6/2022	13/6/2022	PPT and white board	
		Practical Problem	14/6/2022	14/6/2022	PPT and white board	
		Practical Problem	15/6/2022	15/6/2022	PPT and white board	
		Practical Problem	16/6/2022	16/6/2022	PPT and white board	
		Practical Problem	20/6/2022	20/6/2022	PPT and white board	
		Practical Problem	21/6/2022	21/6/2022	PPT and white board	
		Practical Problem	22/6/2022	22/6/2022	PPT and white board	
		Practical Problem	23/6/2022	23/6/2022	PPT and white board	
Practical Problem	25/6/2022	25/6/2022	PPT and white board			
2	<b>Accounts for not Profit Concern</b>	Introduction ,meaning and features of Not for Profit Concern	27/6/2022	27/6/2022	PPT and white board	
		Concern . Receipt and Payment Account.				
		Types of Receipts and Payment	28/6/2022	28/6/2022	PPT and white board	
		Distinction between Profit and Not for Profit Concern				
		Practical Problem	29/6/2022	29/6/2022	PPT and white board	
		Practical Problem	30/6/2022	30/6/2022	PPT and white board	
Practical Problem	4/7/2022	4/7/2022	PPT and white board			

		Practical Problem	5/7/2022	5/7/2022	PPT and white board	
		Practical Problem	6/7/2022	6/7/2022	PPT and white board	
		Practical Problem	7/7/2022	7/7/2022	PPT and white board	
		Practical Problem	9/7/2022	9/7/2022	PPT and white board	
		Practical Problem	11/7/2022	11/7/2022	PPT and white board	
		Practical Problem	12/7/2022	12/7/2022	PPT and white board	
		Practical Problem	13/7/2022	13/7/2022	PPT and white board	
		Practical Problem	14/7/2022	14/7/2022	PPT and white board	
		Practical Problem	18/7/2022	18/7/2022	PPT and white board	
		Practical Problem	19/7/2022	19/7/2022	PPT and white board	
		Practical Problem	20/7/2022	20/7/2022	PPT and white board	
		Practical Problem	21/7/2022	21/7/2022	PPT and white board	
	<b>3 Reconstitution of</b>	Meaning of Admission of partnership & ways of Reconstitution - Admission of a partner	23/7/2022	23/7/2022	PPT and white board	
		Need ,Capital brought by new partner,New profit sharing ratio,sacrifice ratio				
		Meaning of Goodwill,methods of valuation of Goodwill	25/7/2022	25/7/2022	PPT and white board	
		Methods of valuation of Goodwill- Average profit method				
		2) Super Profit Method.Treatment of Goodwill				
		Revaluation of Assets and Liabilities	26/7/2022	26/7/2022	PPT and white board	
		Adjustment of accumulated Profits and Losses	27/7/2022	27/7/2022	PPT and white board	
		Adjustment of Capitals				
		Practical Problem	28/7/2022	28/7/2022	PPT and white board	
		Practical Problem	30/7/2022	30/7/2022	PPT and white board	
		Practical Problem	1/8/2022	1/8/2022	PPT and white board	
		Practical Problem	6/8/2022	6/8/2022	PPT and white board	
		Practical Problem	8/8/2022	8/8/2022	PPT and white board	
		Practical Problem	9/8/2022	9/8/2022	PPT and white board	
		Practical Problem	10/8/2022	10/8/2022	PPT and white board	
		Practical Problem	16/8/2022	16/8/2022	PPT and white board	
		Practical Problem	17/8/2022	17/8/2022	PPT and white board	
		Practical Problem	18/8/2022	18/8/2022	PPT and white board	
		Practical Problem	22/8/2022	22/8/2022	PPT and white board	
	<b>4 Reconstitution of partnership Retirement of partner</b>	Introduction 4.2 New Ratio 4.3 Gain Ratio	23/8/2022	23/8/2022	PPT and white board	
		Treatment of goodwill				
		Transfer of Reserve Fund or General Reserve	24/8/2022	24/8/2022	PPT and white board	
		/ Accumulated Profit or Loss				
		Revaluation of Assets and re-assessment of Liabilities	25/8/2022	25/8/2022	PPT and white board	
		Adjustment of capitals				
		Total payable amount to retiring partner				

		Practical Problem	27/8/2022	27/8/2022	PPT and white board	
		Practical Problem	29/8/2022	29/8/2022	PPT and white board	
		Practical Problem	30/8/2022	30/8/2022	PPT and white board	
		Practical Problem	1/9/2022	1/9/2022	PPT and white board	
		Practical Problem	5/9/2022	5/9/2022	PPT and white board	
5	<b>Recostituion of partnership Death of a partner</b>	Meaning	6/9/2022	6/9/2022	PPT and white board	
		5.2 New Profit sharing ratio				
		Gain Ratio				
		5.4 Revaluation of assets and liabilities.				
		5.5 Amount due to deceased partner's executor	7/9/2022	7/9/2022	PPT and white board	
		Settlement of amount due.				
		5.7 Accounting treatment				
		Practical Problem	8/9/2022	8/9/2022	PPT and white board	
		Practical Problem	10/9/2022	10/9/2022	PPT and white board	
		Practical Problem	12/9/2022	12/9/2022	PPT and white board	
		Practical Problem	13/9/2022	13/9/2022	PPT and white board	
		Practical Problem	14/9/2022	14/9/2022	PPT and white board	
		Practical Problem	15/9/2022	15/9/2022	PPT and white board	
6	<b>Dissolution of partnership Firm</b>	Introduction, Meaning and Definition of Dissolution of Partnership Firm.	19/9/2022	19/9/2022	PPT and white board	
		partnership Firm				
		Circumstances / Reasons for Dissolution of Partnership Firm.				
		Difference between Dissolution of Partnership and Dissolution of Firm	20/9/2022	20/9/2022	PPT and white board	
		Dissolution of Firm				
		Effects of Dissolution of Partnership Firm.				
		Accounting Treatment / Settlement of accounts on dissolution of firm.	21/9/2022	21/9/2022	PPT and white board	
		ACCOUNTING PROCEDURE	22/9/2022	22/9/2022	PPT and white board	
		(A) Simple Dissolution.				
		(B) Dissolution Under Insolvency Situation.				
		Practical Problem	24/9/2022	24/9/2022	PPT and white board	
		Practical Problem	26/9/2022	26/9/2022	PPT and white board	
		Practical Problem	27/9/2022	27/9/2022	PPT and white board	
		Practical Problem	28/9/2022	28/9/2022	PPT and white board	
		Practical Problem	29/9/2022	29/9/2022	PPT and white board	
		Practical Problem	3/10/2022	3/10/2022	PPT and white board	
		Practical Problem	4/10/2022	4/10/2022	PPT and white board	
Practical Problem	6/10/2022	6/10/2022	PPT and white board			

		Practical Problem	8/10/2022	8/10/2022	PPT and white board	
		Practical Problem	31/10/2022	31/10/2022	PPT and white board	
		Practical Problem	1/11/2022	1/11/2022	PPT and white board	
<b>7</b>	<b>Bill of Exchange</b>	Introduction Necessity, Meaning, Definition of Bill of Exchange	2/11/2022	2/11/2022	PPT and white board	
		Draft, Format of Bill of exchange, Parties to the bill of Exchange, acceptance of bill, date of maturity, due date, types of Bills				
		Accounting treatment of bill - Retaining the bill till due date. Endorsement of the bill	3/11/2022	3/11/2022	PPT and white board	
		Discounting the bill with the bank. Renewal of bill	7/11/2022	7/11/2022	PPT and white board	
		Sending the bill to the bank for collection				
		Honour/Dishonour of new bill. Retirement of bill.	9/11/2022	9/11/2022	PPT and white board	
		Journal entries & Ledger Only Drawer's A/c/Drawees A/c				
		Practical Problem	10/11/2022	10/11/2022	PPT and white board	
		Practical Problem	14/11/2022	14/11/2022	PPT and white board	
		Practical Problem	15/11/2022	15/11/2022	PPT and white board	
		Practical Problem	16/11/2022	16/11/2022	PPT and white board	
		Practical Problem	17/11/2022	17/11/2022	PPT and white board	
		Practical Problem	21/11/2022	21/11/2022	PPT and white board	
		Practical Problem	22/11/2022	22/11/2022	PPT and white board	
		Practical Problem	23/11/2022	23/11/2022	PPT and white board	
		Practical Problem	24/11/2022	24/11/2022	PPT and white board	
		Practical Problem	26/11/2022	26/11/2022	PPT and white board	
<b>8</b>	<b>Company Accounts</b>	Share and Share Capital	28/11/2022	28/11/2022	PPT and white board	
	<b>Issue of Shares</b>	8.1.1 Meaning and Definition				
		8.1.2 Types of Shares				
		8.1.3 Treatment of share capital in Company Balance Sheet				
		8.2 Accounting for Share Capital				
		8.2.1 Public Issue of Shares	29/11/2022	29/11/2022	PPT and white board	
		8.2.2 Basic Accounting Entries for Issue of Shares				
		8.2.3 Issue of Shares at Par, Premium and Discount				
		8.2.4 Oversubscription and Undersubscription of shares	30/11/2022	30/11/2022	PPT and white board	
		8.2.5 Calls in Arrears and Calls in Advance				
		8.2.6 Issue of Shares for Consideration other than cash				
		8.3 Forfeiture of Shares				
		8.3.1 Accounting treatment for forfeiture of shares				
		8.3.2 Re-issue of Forfeited Shares.				
		Practical Problem	1/12/2022	1/12/2022	PPT and white board	
		Practical Problem	5/12/2022	5/12/2022	PPT and white board	
		Practical Problem	6/12/2022	6/12/2022	PPT and white board	

		Practical Problem	7/12/2022	7/12/2022	PPT and white board	
		Practical Problem	10/12/2022	10/12/2022	PPT and white board	
<b>9</b>	<b>Analysis of Financial Statements</b>	Meaning, Objectives and Limitations of Financial Statement analysis	12/12/2022	12/12/2022	PPT and white board	
		9.2 Tools for Financial Statement Analysis				
		9.2.1 (A) Comparative Statement				
		9.2.2 (B) Common Sized Statement	13/12/2022	13/12/2022	PPT and white board	
		9.2.3 (C) Cash Flow Statement				
		9.3 Meaning, Objectives and Classification of Accounting ratios				
		Practical Problem	14/12/2022	14/12/2022	PPT and white board	
		Practical Problem	18/12/2022	18/12/2022	PPT and white board	
		Practical Problem	19/12/2022	19/12/2022	PPT and white board	
		Practical Problem	20/12/2022	20/12/2022	PPT and white board	
		Practical Problem	21/12/2022	21/12/2022	PPT and white board	
		Practical Problem	22/12/2022	22/12/2022	PPT and white board	
		<b>10</b>	<b>Computer in Accounting</b>	10.1 Concept of Computerized Accounting system (CAS)	24/12/2022	24/12/2022
10.2 Features of computerized Accounting System.						
10.3 Importance of Computerized Accounting System.						
10.4 Components of Computerized Accounting System	26/12/2022			26/12/2022	PPT and white board	
Comparison between manual accounting process and Computerized accounting process	27/12/2022			27/12/2022	PPT and white board	
Sourcing of Accounting Software						
10.7 Legal Vs. Pirated Accounting Software	28/12/2022			28/12/2022	PPT and white board	
Revision	29/12/2022			29/12/2022	PPT and white board	

Subject Teacher

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Principal

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