



ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: First Term

TEACHERS' NAMES: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 49

Subject: Accountancy (ACCT)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JULY 1st Term from 5th July to 15th September 2021	Part A Unit 1: Introduction to Partnership Accountancy Project	Meaning of Partnership, partnership firms, partnership deed. Provision of the Indian Partnership Act, 1932; Fixed v/s fluctuating capital accounts, division of profits among the partners, guarantee of profits, pass adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio). Preparation of profit and loss appropriation accounts. Goodwill: Nature, factors affecting and methods of valuation –average profit, super profit, and capitalisation of profit.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Accountancy Project.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Primary discussion on the Accountancy Project.
AUGUST	Unit 2: Reconstruction of Partnership Change in the Profit Sharing Ratio among the Existing Partners Accountancy Project	Sacrificing Ratio, Gaining Ratio, Accounting for Revaluation of Assets and Re-assessment of Liabilities and Distribution of Reserves and Accumulated Profits.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Accountancy Project.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Assisting the students to prepare the Accountancy Project.
SEPTEMBER 1st Term Online Exam will start from 16th Sept 2021	Unit 2: Reconstruction of Partnership continued..... Admission of a Partner Accountancy Project The entire syllabus of 1 st Term is completed	Effect of Admission of Partner on: Change in Profit Sharing Ratios, Treatment of Goodwill (as per AS 26), Treatment of Revaluation of Assets and Re-Assessment of Liabilities, Treatment of Reserves and Accumulated Profits, Adjustment of Capital Accounts and Preparation of Balance Sheet	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Accountancy Project.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Assisting the students to prepare the Accountancy Project.

Teachers are requested to prepare a LESSON PLAN for each Topic to be taught. The Lesson plans are to be submitted along with the monthly planner.

Submitted on : 15th March, 2021

Signature of Teachers: Partha Datta 15.3.2021 Pralay Kabi 15.03.2021

PRINCIPAL

Academic Co-ordinator: Jayashree Shekhar 15/3/21

VICE PRINCIPAL

[Handwritten Signature]
15/3/2021



ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: Second Term

TEACHERS' NAMES: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 44

Subject: Accountancy (ACCT)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
OCTOBER 2nd Term will be from 1st October 2021 to 14th February, 2022	Unit 2: Reconstruction of Partnership continued..... Retirement / Death of a Partner Accountancy Project	Effect of Retirement / Death of a partner – Change in Profit Sharing Ratio, Treatment of Goodwill, Treatment of Revaluation of assets and Re-Assessment of Liabilities, Adjustment of Accumulated Profits and Reserves, Calculation of deceased partner's share of profit till the date of death. Preparation of Deceased Partner's Executor's Account and preparation of Balance Sheet	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Accountancy Project.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Assisting the students to prepare the Accountancy Project.
NOVEMBER	Unit 3: Accounting for Share capital Share and Share Capital Accounting for Share Capital Accountancy Project	Meaning, Nature and types Issue and allotment of Equity Shares; Private Placement of Shares, Subscriptions of Shares – Over Subscription and Under Subscription of Shares, Issue at Par and Premium, Calls-in advance and Arrears, Issue of Shares for consideration other than Cash. Accounting treatment of Forfeiture of Shares Disclosure of Share Capital in Company's Balance Sheet	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Accountancy Project.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Assisting the students to prepare the Accountancy Project.
DECEMBER	Unit 4: Accounting for Debentures Part B Unit 5: Analysis of Financial Statements Financial Statements of a Company Financial Statement Analysis Accountancy Project	Meaning; Issue of debenture at par and at premium; Issue of debenture for consideration other than cash; Debenture as collateral security; interest on debenture. Balance Sheet of a Company as per Company Act, 2013 Meaning, Objectives and Limitations	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Questions as per H.S. Council guideline from the Text Book and from the Reference Book.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Submission of Accountancy Project on Friday, 10 th December, 2021.

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Submitted on : 15th March, 2021

Signature of Teachers: Partha Datta 15.3.2021 Pralay Kabi 15.03.2021

PRINCIPAL

Academic Co-ordinator:

Jayashree Shetty 15/3/21

VICE PRINCIPAL

Amrita
15/3/2021



FOR GOD AND COUNTRY

ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: Second Term

TEACHERS' NAMES: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 28

Subject: Accountancy (ACCT)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JANUARY	Part B Unit 5: Analysis of Financial Statements continued..... Tools for Financial Statement Analysis Accounting Ratios	Comparative Statements, Common Size Statements, Cash Flow Analysis, Ratio Analysis Liquidity Ratios; Solvency Ratios; Activity Ratios; Profitability Ratios.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Practice of MCQ and SAQ from Test Papers.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Practice of MCQ and SAQ from Test Papers.
FEBRUARY <i>2nd Term Online exam will be from 17th February, 2022.</i>	Unit 6: Cash Flow Statement Part C Application of Computers in Financial Accounting Revision The entire syllabus is completed	Meaning, Objectives and Preparation of Cash Flow Statement (As per AS 3) Electronic Spread Sheet; Use of Spread Sheet in Business Application; Graphs and Charts for Business; Database Management System for Accounting All units of Accountancy	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Practice of MCQ and SAQ from Test Papers.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Practice of MCQ and SAQ from Test Papers. Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book. Practice of MCQ and SAQ from Test Papers

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Submitted on : 15th March, 2021

Signature of Teachers: *Partha Datta 15.3.2021 Pralay Kabi 15.03.2021*

Academic Co-ordinator: *Jayashree Shree 15/3/21*

PRINCIPAL

VICE PRINCIPAL

[Signature]
15/3/2021