



# ST LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700019  
Session Plan/Syllabus Coverage for the Academic Year 2025-2026



FOR GOD AND COUNTRY

Subject: Accountancy

Term: Pre Test

Name of the Subject Co-ordinator: Mr. Debraj Chowdhury

Name of the Book: T. S. Grewal's Double Entry Book Keeping

No. Of Working Days: 63

No. Of Periods Available: 75

Class: XII

Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
APRIL	20	<u>Section – A</u>  <b>Chapter 1 – Partnership Accounts – Fundamentals</b>	Definition, Meaning and Features of a Partnership, Provisions of the Indian Partnership Act, 1932, Preparation of Profit and Loss Appropriation Account and Partners Capital Accounts under Fixed and Fluctuating Methods, Interest on Capital, Drawings, Manager's commission, Transfer to reserve, Division of Profits among partners, Guarantee of Profit, Past Adjustments relating to interest on capital, Interest on drawings, salary & profit sharing	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & the Reference Book. Pages 1.1 – 1.154	Demonstration and analysis of Indian Partnership Act by chart presentation.
MAY	13	<b>Chapter 2 – Goodwill: Concept and Mode of Valuation</b>  <u>Accounts Project 1</u>  <b>Chapter 3 – Admission of a Partner</b>	Meaning, nature and features of Goodwill, Factors affecting Goodwill, Mode of Valuation: Average Profit Method, Super Profit Method, Capitalisation Method. <u>Last date of submission of Accounts Project 1 14.07.2025</u>  Calculation of new profit-sharing ratio, sacrificing ratio & gaining ratio, Accounting treatment of goodwill and hidden goodwill during admission	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & the Reference Book. Pages 2.1 – 2.52; Pages 3.1 – 3.73	Group Activities to give a clear picture about sacrificing ratio and gaining ratio. Chart presentation of accounting treatment of goodwill
JUNE	14	<b>Chapter 3 – Admission of a Partner (Contd.)</b>  <b>Chapter 4 – Retirement of a Partner</b>	Revaluation and Partners Capital Account & Balance Sheet, Accounting Treatment for Accumulated Profits, Adjustment of Capitals  Calculation of new profit-sharing ratio, sacrificing ratio & gaining ratio, Accounting treatment of goodwill and hidden goodwill during admission, Revaluation and Partners Capital Account & Balance Sheet	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & the Reference Book. Pages 3.73 – 3.146; Pages 4.1 – 4.57	Problem based on Admission and Retirement of Partner is given and three groups are created to prepare Revaluation A/C, Partners Capital Account and Balance Sheet.
JULY	28	<b>Chapter 4 – Retirement of a Partner (Contd.)</b>  <b>Chapter 5 – Death of a Partner</b>	Accounting Treatment for Accumulated Profits, Adjustment of Capitals, Calculation and payment of amount due to retiring partner, Partner's Loan account, Change in Profit Sharing Ratio  Calculation of new profit-sharing ratio, sacrificing ratio & gaining ratio, Accounting treatment of goodwill and hidden goodwill during admission, Revaluation and Partners Capital Account & Balance Sheet, Accounting Treatment for Accumulated Profits, Adjustment of Capitals, Calculation and payment of amount due to deceased partner, Partner's Loan account, Change in Profit Sharing Ratio	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & the Reference Book. Pages 4.57 – 4.114 Pages 5.1 – 5.52	Problem based on Retirement and Death of Partner is given and three groups are created to prepare Revaluation A/C, Partners Capital Account and Balance Sheet.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Submitted on: ~~21<sup>st</sup> April, 2025~~ 13.5.25

Signature of the Co-Teachers: 1. Mr. Debraj Chowdhury

Academic Co-ordinator: Saumik Chatterji

Principal [Signature]

Vice Principal [Signature]





# ST LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700019  
Session Plan/Syllabus Coverage for the Academic Year 2025-2026



FOR GOD AND COUNTRY

Subject: Accountancy

Term: Pre Test & Selection

Name of the Subject Co-ordinator: Mr. Debraj Chowdhury

Name of the Book: T. S. Grewal's Double Entry Book Keeping

No. Of Working Days: 75

No. Of Periods Available: 76

Class: XII

Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
August	24	Chapter 6 – Dissolution of Partnership Firm  <u>Accounts Project 2</u>  Chapter 7 – Joint Stock Company – Issue of Shares	Meaning of Dissolution and Settlement of Accounts under Section 48 of the Indian Partnership Act, 1932, Preparation of Memorandum Balance Sheet, Realisation Account, Partners Loan Account, Partners Capital Account, Cash/Bank Account <u>Last date of Submission of Accounts Project 2 13.10.2025</u> Issue of shares at par and premium under Companies Act 2013, Issue of shares for consideration other than cash, Calls-in-Arrear, Class-in –Advance and interest thereon, Over and under subscription including pro rata, forfeiture and reissue at par, premium, or discount	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & the Reference Book. Pages 6.1 – 6.90 Pages 7.1 – 7.166	Problems based on Dissolution of Firms are given and Students are asked to find out how much the amount due to each partner is during dissolution. Discussion on chart showing under subscription and over subscription, forfeiture and reissue of shares.
September	10	<u>Section – B</u> Chapter 1 – Financial Statement Analysis (Theory) Chapter 2 – Comparative Statements Chapter 3 – Common-Size Statements <u>Pre-Test Begins from 15.09.25</u>	Meaning and significance of Comparative and Common Size Statements, Preparation of Comparative Balance Sheet and Statement of Profit and Loss, Preparation of Common Size Balance Sheet as a percentage of Assets & Liabilities. <b>Revision</b> <u>Syllabus of Pre-Test: Section A – Chapters 1, 2, 3, 4, 5, 6 &amp; 7</u> <u>Section B – Chapters 1, 2 &amp; 3</u>	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book (Sec. B) & the Reference Book. Pages 1.1 – 1.10 Pages 2.1 – 2.35 Pages 3.1 – 3.24	Group activities regarding preparation of Financial Statements of a Company (Comparative and Common Size Statements)
October	18	<u>Section – A</u> Chapter 8 – Joint Stock Company – Issue of Debentures Chapter 9 – Redemption of Debentures	Problems on issue of Debentures (par, premium & discount), issue as a collateral security, issue for consideration other than cash, interest on debentures with TDS, calls-in-arrear, calls-in-advance Creation of DRR, Redemption out of profits, capital, lump sum, annual installments by draw of lots	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & Reference Book. Pages 8.1 – 8.90 Pages 9.1 – 9.50	Problem based on Issue and Redemption of Debentures is given and groups are prepared to evaluate the proceedings of the sum.
November	24	Chapter 10 – Final Accounts of Companies – Application Schedule III of Companies Act <u>Section – B</u> Chapter 4 – Cash Flow Statement based on AS 3  Chapter 5 – Ratio Analysis	Preparation of Company Balance Sheet (along with Notes to Accounts) as per Schedule III of the Companies Act 2013 along with necessary adjustments  Meaning and Preparation of Cash Flow Statement based on Operating, Investing & Financing Activities of Company  Ratio Analysis: Liquidity Ratios; Solvency Ratios; Activity Ratios; Profitability Ratios.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & Reference Book. Pages 10.1 – 10.80 Pages 4.1 – 4.148 (Sec. B) Pages 5.1 – 5.129 (Sec. B)	Chart showing sample of Company Balance Sheet and various entities such as Assets, Liabilities and Capital. Chart Showing sample Cash Flow Statements with various activities. Group activity for calculating ratios.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Submitted on: ~~21<sup>st</sup> April, 2025~~

Signature of the Co-Teachers: 1. Mr. Debraj Chowdhury

Academic Co-ordinator: Soumeh Chatterjee

Principal [Signature]

Vice Principal [Signature]





FOR GOD AND COUNTRY

# ST LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700019

Session Plan/Syllabus Coverage for the Academic Year 2025-2026

Subject: AccountancyTerm: SelectionName of the Subject Co-ordinator: Mr. Debraj Chowdhury

Name of the Book: T. S. Grewal's Double Entry Book Keeping

No. Of Working Days: 55

No. Of Periods Available: 18

Class: XIISection: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
December	18	<u>Section – C</u> <b>Accounting Application of Electronic Spread Sheet Database Management System (DBMS)</b>  <u>Selection Test begins on 08.12.25</u> <u>Selection Test Syllabus:</u> Section A – Chapters 1 to 10 Section B – Chapters 1 to 5 <u>OR</u> Section C – Chapters 1 & 2	Concepts, Formatting, Payroll & Assets Accounting, Data Graphs & Chart. DBMS  <b>Revision</b>  <u>Entire Syllabus for the Selection Test is completed</u>	Class notes on Meaning, utility, merits and demerits of Electronic Spreadsheets, Features of Spreadsheets, Concept and Features of DBMS, DBMS in Business Application  MCQs & SAQs as per council norms and pattern	Chart and Group activities regarding Computerised Accounting, Its Applicability and Practicality and why it is a need in the context of the 21 <sup>st</sup> century
January					
February					
March					

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Signature of the Co-Teachers: 1. Mr. Debraj Chowdhury

Principal

Submitted on: 21<sup>st</sup> April, 2025

13.5.25

Academic Co-ordinator: Soumak Chatterjee

Vice Principal