

ST. JOSEPH'S CONVENT HIGH SCHOOL, CBSE – CHITTARANJAN

Syllabus Details

Session– 2024-25

Subject – Accountancy

Class – XII

For Exam –Unit test 1 Books

Recommended: 1. D.K Goel Accountancy

MONTH	BOOKS / SECTION	LESSON(S) / TOPIC(S)	SUGGESTED ACTIVITIES & PROJECTS
APRIL	Accounting for partnership firm fundamentals	<ul style="list-style-type: none"> • Definition and main features of partnership. • Partnership deed - meaning and importance. • Partners capital account under fixed and fluctuating capital method. • Division of profit among partners. • P/L appropriation account and calculation of interest on capital interest on drawings. • Closed adjustments. • Guarantee of profit. 	<ul style="list-style-type: none"> • Solving of practical questions. • Class test.
MAY	Change in profit sharing ratio among the existing partners	<ul style="list-style-type: none"> • Calculation of sacrificing ratio and gaming ratio. • Goodwill - meaning definition and factors affecting 	<ul style="list-style-type: none"> • Solving of practical questions. • Solving practical questions from blackboard

		<p>the value of goodwill.</p> <ul style="list-style-type: none">• Methods of valuation of goodwill.• Treatment of goodwill, reserves and accumulated profit.• Accounting for revaluation of assets and liabilities	<p>in front of everybody.</p>
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