

# CMI EDUCATION BOARD

## WEEKLY LESSON PLAN FOR ACADEMIC YEAR 2024-2025

Class 12

Subject ACCOUNTANCY

MONTH	WEEK	DATE	CH	TOPIC
APRIL	1	3,4,5,6	1	Basic Concepts of Partnership- Meaning and Definition, Features of Partnership
	2	8,12,13	1	Partnership and Its contents P/L App. Account.
	3	15,16,18,19,20	1	Partner's Capital Account, Guarantee of Profit
	4	22,23,24,25,27	1	Past Adjustment, Goodwill CLASS TEST
JUNE	5	26,27,28,29	2	Change in Ratio among Partners - Calculation of Gaining and New Ratio, Treatment of Goodwill, Revaluation Account,
JULY	6	1,2,3,4,5,6	2	Treatment of Reserves and Accumulated Profit, Adjustment of Capital Accounts of Partners
	7	8,9,10,11,12,13	3	Admission of a Partner- Calculation of Gaining and New Ratio, Treatment of Goodwill, Revaluation Account Treatment of Reserves and
	8	15,16,18,19,20	4	Accumulated Profit, Adjustment of Capital Accounts of Partners Retirement of a Partner- Calculation of
	9	22,23,24,25,26,27		Sacrificing and New Ratio, Treatment of Goodwill, Revaluation Account Treatment of Reserves and
JULY & AUGUST	10	29,30,31,1,2,3		Accumulated Profit, Adjustment of Capital Accounts of Partners
AUGUST	11	5,6,7,8,9,10	4	Accumulated Profit, Adjustment of Capital Accounts of Partners
	12	12,13,14,16,17	5	PRE MID TERM EXAM PRE MID TERM Treatments on Dissolution of a Firm
	13	20,21,22,23,24	5	Preparation of Realisation Account, Partners Capital Account, Partner's Loan Account and Bank Account
	14	27,28,29,30,31	6	Accounting for Share Capital: Share and Share Capital- Preparation of Executor's Account
SEPTEMBER	15	2,3,4,5,6,7	6	Dissolution of Private Plac Meaning, Employees Stock Option Plan, Sweat Equity. Journal Entries for Issue of Shares
	16	9,10,11,12,13,14	6	Accounting Treatment on Forfeiture and Reissue of Shares
	17	17,18,19,20,21	6	Disclosure of Share Capital in the Balance Sheet of a Company
	18	23,24,25,26,27,28		MID TERM EXAM
SEPTEMBER & OCTOBER	19	30,1,3,4,5		MID TERM EXAM

OCTOBER	20	7,8,9,10	7	Debentures: Meaning, types. Issue of Debentures at Par, Premium and at Discount.
	21	14,15,16,18,19	7	Issue of Debentures for consideration other than Cash, Terms of redemption of Debentures
	22	21,22,23,24,25,26	7	Debentures as collateral security, Interest on Debentures Writing off Interest on Debentures and Discount on Issue of Debentures
	23	28	8	Financial Statements of a Company: Statement of P/L Account and Balance Sheet
NOVEMBER	24	4,5,6,7,8,9	9	Analysis of Financial Statements Comparative Statements.
	25	11,12,13,14,16	9	Common size Statements
	26	18,19,20,21,22,23	10	Ratio Analysis: Meaning, objectives, advantages, and classification of Ratios
	27	25,26,27,28,29,30	10	Calculation of Liquid Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios
DECEMBER	24	2,3,4,5,6,7	11	Cash Flow Statement: Meaning, Objectives, Classification of Activities and Preparation of Cash Flow Statement.
	28	9,10,11,12,13,14		FIRST PRE BOARD EXAM- XII
	29	16,17,18,19,20,21		FIRST PRE BOARD EXAM- XII
	30	23		Revision Finalisation of Project Work
JANUARY	31	2,3,4		Practical Examination Guidelines
	32	6,7,8,9,10,11		Practical Exam
	33	13,14,15,16,17,18		SECOND PRE BOARD EXAM- XII
	34	20,21,22,23,24,25		SECOND PRE BOARD EXAM- XII
	35	27,28,29,30,31		

#### PRE MID TERM EXAM SYLLABUS

- Ch. 1. Accounting for Partnership- Basic Concepts
- Ch. 2. Accounting for Partnership - Change in the Profit Sharing Ratio
- Ch. 3. Admission of a partner
- Ch. 4. Retirement and death of a partner (50%)

#### MID TERM EXAM SYLLABUS

- Ch. 4. Retirement and death of a partner (50%)
- Ch. 5. Dissolution of a Firm
- Ch. 6. Accounting for Share Capital

#### FIRST PRE BOARD EXAM SYLLABUS

- Ch. 7. Accounting for Debentures
- Ch. 8. Financial Statement Analysis
- Ch. 9. Ratio Analysis
- Ch. 10. Cash Flow Statement

SIGNATURE