

N.C. JINDAL PUBLIC SCHOOL						
PUNJABI BAGH, NEW DELHI						
ANNUAL CURRICULUM 2025-2026						
Class : XII	Subject: Accountancy	Subject Teacher (Prepared By): Ms.Poornima Tomar			Designation : PGT Commerce	
Academic Book	Chapter Name	Chapter Topic / Sub Topic	Exam	Start Date	End Date	No. of Periods
Accountancy- I NCERT	Fundamentals of Partnership	Partnership: features, Partnership Deed.	PT IPT IIHYEPB	01/04/25	03/04/25	3
		Fixed v/s fluctuating capital accounts.				
		Preparation of Profit and Loss Appropriation account- division of profit among partners, Interest on Capital & Drawings		04/04/25	09/04/25	5
		Division of profit among partners, guarantee of profits.Past adjustments (rel				
Accountancy- I NCERT	Goodwill:Nature & Valuation	Goodwill: meaning, nature, factors affecting goodwill	PT IIHYEPB	21/04/25	24/04/25	4
		Methods of valuation- super profit		25/04/25	30/04/25	4
		Methods of valuation- capitalization of average profits				
		Methods of valuation- capitalization of super profits				
Accountancy- I NCERT	Change in Profit Sharing Ratio	Sacrificing ratio, Gaining ratio	PT IIHYEPB	01/05/25	05/05/25	4
		Accounting for revaluation of assets and reassessment of liabilities				
		Treatment of reserves, accumulated profits and losses.		6/5/2025	16/05/25	7
		Preparation of revaluation account and Balance Sheet.				
Accountancy- I NCERT	Admission of a Partner	Effect of admission of a partner on change in the profit sharing ratio	HYEPB	01/07/25	10/07/25	9
		Treatment of goodwill (as per AS 26)				
		Treatment for revaluation of assets and re-assessment of liabilities,		11/7/2025	18/07/25	6
		Treatment of reserves, accumulated profits and losses				
		Adjustment of capital accounts, Preparation of capital, current account and balance sheet.				
Accountancy- I NCERT	Retirement of a Partner	Effect of retirement of a partner on change in the profit sharing ratio	HYEPB	19/07/25	24/07/25	5
		Treatment of goodwill (as per AS 26)				
		Treatment for revaluation of assets and re-assessment of liabilities,		28/07/25	31/07/25	4
		Treatment of reserves, accumulated profits and losses				
		Adjustment of capital accounts and preparation of capital, current account and balance sheet.				
		Preparation of Loan Account of retiring partner				
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Subject Teachers: Ms. Gurpreet Kaur						
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Accountancy- I NCERT	Death of a Partner	Effect of death of a partner on change in the profit sharing ratio	HYEPB	01/08/25	06/08/25	5
		Treatment of goodwill (as per AS 26)				
		Treatment for revaluation of assets and re-assessment of liabilities		07/08/25	12/08/25	4
		Treatment of reserves, accumulated profits and losses				
		Calculation of deceased partner's share of profit till the date of death.				
		Preparation of deceased partner's capital account and his executor's account				
Accountancy- I NCERT	Dissolution of Partnership Firm	Meaning of dissolution of partnership and partnership firm	HYEPB	13/08/25	14/08/25	2
		Types of dissolution of a firm.		18/08/25	22/08/25	5
		Settlement of accounts - preparation of realization account, and other related accounts : capital accounts of partners and cash/bank a/c				
Accountancy- II NCERT	Financial statements of a Company	Meaning, Nature, Uses and importance of Financial Statements	PB	25/08/25	27/08/25	4
		Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to Companies Act, 2013)				
Accountancy- II NCERT	Financial Statement Analysis	Meaning, Significance Objectives, importance and limitations	PB	28/08/25	29/08/25	2
Accountancy- II NCERT	for Financial Statement Analysis	Tools for Financial Statement Analysis: Comparative statements, Common Size Statements, Ratio analysis and Cash Flow Statement	PB	01/09/25	04/09/25	4
		<b>Revision for Half Yearly Examination</b>		06/09/25	11/09/25	5
Accountancy- II NCERT	Accounting Ratios	Accounting Ratios: Meaning, Objectives, Advantages, Classification and Computation.	PT IIIPB	03/10/25	09/10/25	4
		Liquidity Ratios: Current ratio and Quick ratio.				
		Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio.		13/10/25	15/10/25	3
		Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio.				
		Ratio, Net Profit Ratio and Return on Investment				
Accountancy- II NCERT	Cash Flow Statement	Meaning, objectives Benefits, Cash and Cash Equivalents	PT IIIPB	16/10/25	17/10/25	2
		Classification of Activities and Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only)		24/10/25	31/10/25	6

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Accountancy- II NCERT	Accounting for Share Capital	Features and types of companies	PB	03/11/25	04/11/25	2
		Share and share capital: nature and types.				
		Accounting for share capital: issue and allotment of equity and preferences shares.				
		Public subscription of shares - over subscription and under subscription of shares				
		Issue at par and at premium, calls in advance and arrears (excluding interest),				
		Issue of shares for consideration other than cash				
		Concept of Private Placement and Employee Stock Option Plan , Sweat Equity.				
		Accounting treatment of forfeiture and reissue of shares.				
		Disclosure of share capital in the Balance Sheet of a company.				
Accountancy- II NCERT	Accounting for Debentures	Debentures: Meaning, types	PB	17/11/25	21/11/25	5
		Issue of debentures at par, at a premium and at a discount				
		Issue of debentures for consideration other than cash				
		Issue of debentures with terms of redemption				
		Debentures as collateral security-concept, interest on debentures.				
		Writing off discount / loss on issue of debentures				
		Revision for PreBoard Examination		24/11/25	05/12/25	10
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Periodic Test/Half Yearly/ PreBoard Marking Scheme : 2025-2026			
Class :	XII	Subject : Accountancy	
S.No.	PT/HYE/PB	Chapter / Topic	Max. Marks
1	PT I	Fundamentals of Partnership (Theory, Interest on (Capital+ Drawings) Charges vs Apropriation, Partner Accounts	20
Total			20
1	PT II	Fundamentals of Partnership	7
2		Goodwill:Nature& Valuation	5
3		Change in Profit Sharing Ratio	8
Total			20
1	HYE	Fundamentals of Partnership	80
2		Goodwill:Nature& Valuation	
3		Change in Profit Sharing Ratio	
4		Admission of a Partner	
5		Retirement of a Partner	
6		Death of a Partner	
7		Dissolution of Partnership Firm	
8		Project Work	20
Total			100
1	PT III	Accounting Ratios	10
2		Cash Flow Statement	10
Total			20
1	Pre Board	Fundamentals of Partnership	36
2		Goodwill:Nature & Valuation	
3		Change in Profit Sharing Ratio	
4		Admission of a Partner	
5		Retirement of a Partner	
6		Death of a Partner	
7		Dissolution of Partnership Firm	
8		Accounting for Share Capital	24
9		Accounting for Debentures	
10		Financial statements of a Company	12
11		Financial Statement Analysis	
12		Tools for Financial Statement Analysis	
13		Accounting Ratios	
14		Cash Flow Statement	8
Total			80

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