



N.C. JINDAL PUBLIC SCHOOL, PUNJABI BAGH, NEW DELHI

ANNUAL CURRICULUM 2026-2027

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	Goodwill:Nature & Valuation	Goodwill: meaning, nature, factors affecting goodwill Methods of valuation - average profit	PT I HYE PB	01/04/26	04/04/26	3			
		Methods of valuation- super profit		06/04/26	10/04/26	5			
		Methods of valuation- capitalization of average profits							
		Methods of valuation- capitalization of super profits							
Accountancy- I NCERT	Fundamentals of Partnership	Partnership: features, Partnership Deed. Provisions of the Indian Partnership Act 1932 in the absence of partnership deed Fixed v/s fluctuating capital accounts.	PT I PT II HYE PB	13/04/26	17/04/26	4			
		Preparation of Profit and Loss Appropriation account- division of profit among partners, Interest on Capital & Drawings		18/04/26	23/04/26	5			
		Division of profit among partners, guarantee of profits. Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio)		24/04/26	30/04/26	5			
Accountancy- I NCERT	Change in Profit Sharing Ratio	Sacrificing ratio, Gaining ratio	PT II HYE PB	02/05/26	06/05/26	4			
		Accounting for revaluation of assets and reassessment of liabilities		7/5/2026	14/05/26	6			
		Treatment of reserves, accumulated profits and losses.							
		Preparation of revaluation account and balance sheet.							
Project work				15/05/26	18/05/26	2			
Accountancy- I NCERT	Admission of a Partner	Effect of admission of a partner on change in the profit sharing ratio	PT II HYE PB	01/07/25	10/07/25	9			
		Treatment of goodwill (as per AS 26)							
		Treatment for revaluation of assets and re-assessment of liabilities, Treatment of reserves, accumulated profits and losses							
		Adjustment of capital accounts, Preparation of capital, current account and balance sheet.					13/07/26	18/07/25	6
Accountancy- I NCERT	Retirement of a Partner	Effect of retirement of a partner on change in the profit sharing ratio	HYE PB	20/07/26	24/07/25	5			
		Treatment of goodwill (as per AS 26)							
		Treatment for revaluation of assets and re-assessment of liabilities, Treatment of reserves, accumulated profits and losses							
		Adjustment of capital accounts and preparation of capital, current account and balance sheet.					27/07/26	31/07/25	5
		Preparation of Loan Account of retiring partner							

Accountancy- I NCERT	Death of a Partner	Effect of death of a partner on change in the profit sharing ratio	HYE PB	01/08/26	06/08/26	5
		Treatment of goodwill (as per AS 26)				
		Treatment for revaluation of assets and re-assessment of liabilities				
		Treatment of reserves, accumulated profits and losses		07/08/26	12/08/26	4
		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	HYE PB	13/08/26	14/08/26	2
		Types of dissolution of a firm.				
		Settlement of accounts - preparation of realization account, and other related accounts : capital accounts of partners and cash/bank a/c		17/08/26	21/08/26	5
Accountancy- II NCERT	Financial statements of a Company	Meaning, Nature, Uses and importance of Financial Statements	PB	24/08/26	27/08/26	3
		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	31/08/26	01/09/26	2
Accountancy- II NCERT	Tools for Financial Statement Analysis	Tools for Financial Statement Analysis: Comparative statements, Common Size Statements, Ratio analysis and Cash Flow Statement	PB	02/09/26	05/09/26	3
<i>Revision for Half Yearly Examination</i>				<i>07/09/26</i>	<i>11/09/26</i>	<i>5</i>
<i>HALF YEARLY EXAMINATION</i>				<i>14/09/26</i>	<i>28/09/26</i>	
Accountancy- II NCERT	Accounting Ratios	Accounting Ratios: Meaning, Objectives, Advantages, Classification and Computation.	PT III PB	29/09/26	06/10/26	5
		Liquidity Ratios: Current ratio and Quick ratio.				
		Solvency Ratios: Debt-Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio.				
		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.		07/10/26	13/10/23	5
		Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment				
Accountancy- II NCERT	Cash Flow Statement	Meaning, objectives Benefits, Cash and Cash Equivalent	PT III PB	17/10/26	21/10/26	2
		Classification of Activities and Preparation of Cash Flow Statement (as per AS 3 (Revised) (Indirect Method only)		22/10/26	03/11/26	7
		Features and types of companies		04/11/26	06/11/26	3
		Share and share capital: nature and types.				
		Accounting for share capital: issue & allotment of equity and preferences shares.				

Accountancy- II NCERT	Accounting for Share Capital	Public subscription of shares - over subscription and under subscription of shares	PB	12/11/26	20/11/26	7
		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	21/11/26	30/11/26	
		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				01/12/26	04/12/26	4

Prepared by: Ms. Poornima Tomar

Subject Teachers: Ms. Gurpreet Kaur

Subject Coordinator : Mr. Anrish Kumar Chauhan



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Periodic Test/Half Yearly/ PreBoard Marking Scheme : 2026-2027

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- Capital & Current, P&L Appropriation A/c)	12
2		Goodwill: Nature & Valuation	8
Total			20
1	PT II	Fundamentals of Partnership	6
2		Change in Profit Sharing Ratio	6
3		Admission of a Partner	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	PB	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	8
14		Cash Flow Statement	
Total			80

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