



FOR GOD AND COUNTRY

ST LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700019

Session Plan/Syllabus Coverage for the Academic Year 2026-2027

Subject: AccountancyTerm: First TermName of the Subject Co-Ordinator: Mr. Pralay Kabi

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

No. Of Working Days: 61

No. Of Periods Available: 67

Class: XIISection: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
APRIL	17	<u>Section – A</u> Chapter 1 – Partnership Accounts - Fundamentals	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 – 1.160	Demonstration and analysis of Indian Partnership Act by chart presentation.
MAY	12	Chapter 2 – Goodwill: Concept and Mode of Valuation <u>Accounts Project 1</u> Chapter 3 – Admission of a Partner	Meaning, nature and features of Goodwill, Factors affecting Goodwill, Mode of Valuation: Average Profit Method, Super Profit Method, Capitalization Method. 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 – 2.54; Pages 3.1 – 3.144	Group Activities to give a clear picture about sacrificing ratio and gaining ratio. Chart presentation of accounting treatment of goodwill
JUNE	14	Chapter 3 – Admission of a Partner (Contd.) Chapter 4 – Retirement of a Partner	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 3.1 – 3.144; Pages 4.1 – 4.110	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	24	Chapter 4 – Retirement of a Partner (Contd.) Chapter 5 – Death of a Partner First Term Unit Test begins from 13 th July, 2026. Syllabus: Chapter 1 – Partnership Account Fundamental	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 Date of submission of Project 1: 28th July, 2026 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 – 5.50	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: 20.04.26

Signature of the Co-Teachers:

Pralay Kabi

Academic Co-Ordinator: Soumali Chatterjee

Principal

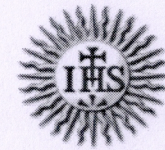
Vice Principal



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ST LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700019
Session Plan/Syllabus Coverage for the Academic Year 2026-2027



Subject: Accountancy Term: First & Second Term

Name of the Subject Co-Ordinator: Mr. Pralay Kabi

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

No. Of Working Days: 61, 36 + 49

No. Of Periods Available: 27 (1st Term) 42 (2nd Term)

Class: XII

Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
August	24	<p>Chapter 6 – Dissolution of Partnership Firm</p> <p><u>Accounts Project 2</u></p> <p>Chapter 7 – Joint Stock Company – Issue of Shares</p>	<p>Meaning of Dissolution and Settlement of Accounts under Section 48 of the Indian Partnership Act, 1932, Preparation of Memorandum Balance Sheet, Realization Account, Partners Loan Account, Partners Capital Account, Cash/Bank Account 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</p>	<p>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 – 7.172</p>	<p>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.</p>
September	3 (1 st Term) 7 (2 nd Term)	<p><u>Section – B</u></p> <p>Chapter 1 – Financial Statement Analysis (Theory)</p> <p>Chapter 2 – Comparative Statements</p> <p>Chapter 3 – Common-Size Statements</p> <p><u>First Term Begins from 07.09.26</u></p>	<p>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.</p> <p>Revision <u>Syllabus of 1st Term: Section A – Chapters 1, 2, 3, 4, 5, 6 & 7</u> <u>Section B – Chapters 1, 2 & 3</u></p>	<p>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 – 2.34 Pages 3.1 – 3.24</p>	<p>Group activities regarding preparation of Financial Statements of a Company (Comparative and Common Size Statements)</p>
October	15	<p><u>Section – A</u></p> <p>Chapter 8 – Joint Stock Company Issue of Debentures</p> <p>Chapter 9 – Redemption of Debentures</p>	<p>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 <u>Date of submission of Project 2: 27th October 2026</u></p>	<p>Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & Reference Book. Pages 8.1 – 8.100 Pages 9.1 – 9.35</p>	<p>Problem based on Issue and Redemption of Debentures is given and groups are prepared to evaluate the proceedings of the sum.</p>
November	20	<p>Chapter 10 – Final Accounts of Companies – Application Schedule III of Companies Act</p> <p><u>Section – B</u></p> <p>Chapter 4 – Cash Flow Statement based on AS 3</p> <p>Chapter 5 – Ratio Analysis</p>	<p>Preparation of Company Balance Sheet (along with Notes to Accounts) as per Schedule III of the Companies Act 2013 along with necessary adjustments</p> <p>Meaning and Preparation of Cash Flow Statement based on Operating, Investing & Financing Activities of Company</p> <p>Ratio Analysis: Liquidity Ratios; Solvency Ratios; Activity Ratios; Profitability Ratios.</p>	<p>Class notes, discussion and explanation of the Chapter. Discussion of questions as per Council guideline from the Text Book & Reference Book. Pages 10.1 – 10.78 Pages 4.1 – 4.150 (Sec. B) Pages 5.1 – 5.140 (Sec. B)</p>	<p>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.</p>

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

Submitted on: 20.04.26

Signature of the Co-Teachers: Pralay Kabi

Academic Co-Ordinator: Saumak Chatterjee

Principal [Signature]

Vice Principal [Signature]



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Session Plan/Syllabus Coverage for the Academic Year 2026-2027



Subject: Accountancy

Term: Second Term

Name of the Subject Co-Ordinator: Mr. Pralay Kabi

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

No. Of Working Days: 49

No. Of Periods Available: NIL

Class: XII

Section: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AID
December	NIL	<u>Rehearsal Test begins on 01.12.26</u> <u>Syllabus:</u> Section A – Chapters 1 to 10 Section B – Chapters 1 to 5	<u>Entire Syllabus for the Second Term is completed</u>		

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

Submitted on: 20.04.26

Signature of the Co-Teachers:

Pralay Kabi

Academic Co-Ordinator: *Saumak Chatterjee*

Principal

[Signature]

Vice Principal

[Signature]