

ACA/DI/ 15	TEACHING PLAN (TP) Tentative	Academic Year: 2025-26
REV: 00		Class- 12th Comm Div- A&B
Date- 10/5/2025	Subject- Book Keeping & Accountancy	Subject code-50

No.	Name of Chapter	Topics/ content of chapter	Planned Date of Commencing	Planned Date of Completion	Media/Teaching Aid/ Teaching Method used
1	Introduction to Partnership and Partnership Final Accounts	Meaning and definition of Partnership Firm	9/4/2025	9/4/2025	PPT and
		The Indian Partnership Act 1932- Features and Provision of Partnership Final Accounts.	11/4/2025	11/4/2025	White Board
		Fixed Capital Method and Fluctuating Capital Method	12/4/2025	12/4/2025	
		Practical Problem	15/4/2025	15/4/2025	White Board
		Practical Problem	18/4/2025	18/4/2025	White Board
		Practical Problem	21/4/2025	21/4/2025	White Board
		Practical Problem	22/4/2025	22/4/2025	White Board
		Practical Problem	23/4/2025	23/4/2025	White Board
		Practical Problem	25/4/2025	25/4/2025	White Board
		Practical Problem	26/4/2025	26/4/2025	White Board
		Practical Problem	28/4/2025	28/4/2025	White Board
		Practical Problem	29/4/2025	29/4/2025	White Board
		Practical Problem	5/5/2025	5/5/2025	White Board
		Practical Problem	6/5/2025	6/5/2025	White Board
		Practical Problem	7/5/2025	7/5/2025	White Board
		RECAPITULATION	2/6/2025	6/6/2025	White Board
2	Accounts of ' Not for Profit Concern'	Introduction ,meaning and features of Not for Profit Concern . Receipt	9/6/2025	9/6/2025	PPT and white board
		specimen of Receipt and Payment Account and Income and Expenditure Account	10/6/2025	10/6/2025	PPT and white board
		Types of Receipts and Payment and	11/6/2025	11/6/2025	PPT and white board
		Distinction between Profit and Not for Profit Concern			

		Practical Problem	13/6/2025	13/6/2025	White Board
		Practical Problem	14/6/2025	14/6/2025	White Board
		Practical Problem	16/6/2025	16/6/2025	White Board
		Practical Problem	17/6/2025	17/6/2025	White Board
		Practical Problem	18/6/2025	18/6/2025	White Board
		Practical Problem	20/6/2025	20/6/2025	White Board
		Practical Problem	23/6/2025	23/6/2025	White Board
		Practical Problem	24/6/2025	24/6/2025	White Board
		Practical Problem	25/6/2025	25/6/2025	White Board
		Practical Problem	28/6/2025	28/6/2025	White Board
		Practical Problem	30/6/2025	30/6/2025	
		Practical Problem	1/7/2025	1/7/2025	White Board
		Practical Problem	2/7/2025	2/7/2025	White Board
3	Reconstitution of Partnership Admission of partner	Meaning of Admission of partnership & ways of Reconstitution - Admission of a partner	4/7/2025	4/7/2025	PPT and white board
		Need ,Capital brought by new partner,New profit sharing ratio,sacrifice ratio			PPT and white board
		Meaning of Goodwill,methods of valuation of Goodwill	7/7/2025	7/7/2025	PPT and white board
		1) Average profit method			
		2)Super Profit Method and Treatment of Goodwill			
		Revaluation of Assets and Liabilities	8/7/2025	8/7/2025	PPT and white board
		Adjustment of accumulated Profits and Losses			
		Adjustment of Capitals in new profit sharing ratio			
		Practical Problem	9/7/2025	9/7/2025	White Board
		Practical Problem	11/7/2025	11/7/2025	White Board
		Practical Problem	12/7/2025	12/7/2025	White Board
		Practical Problem	12/7/2025	12/7/2025	White Board
		Revision	14/7/2025	14/7/2025	White Board
		UNIT TEST -I	15/7/2025	15/7/2025	
		Practical Problem	21/7/2025	21/7/2025	
		Practical Problem	22/7/2025	22/7/2025	
		Practical Problem	23/7/2025	23/7/2025	
4	Reconstitution of partnership Retirement of partner	Introduction -New Ratio and Gain Ratio	25/7/2025	25/7/2025	PPT and white board
		Treatment of goodwill			
		Transfer of Reserve Fund or General Reserve / Accumulated Profit or Loss	26/7/2025	26/7/2025	PPT and white board

		Revaluation of Assets and re-assessment of Liabilities	28/7/2025	28/7/2025	PPT and white board
		Adjustment of capitals			
		Total payable amount to retiring partner			
		Practical Problem	29/7/2025	29/7/2025	White Board
		Practical Problem	30/7/2025	30/7/2025	White Board
		Practical Problem	1/8/2025	1/8/2025	White Board
		Practical Problem	4/8/2025	4/8/2025	White Board
		Practical Problem	5/8/2025	5/8/2025	White Board
5	Reconstituion of partnership	Meaning, New Profit sharing ratio	6/8/2025	6/8/2025	PPT and white board
		New Profit sharing ratio and Gain Ratio			
	Death of a partner	Revaluation of assets and liabilities.	8/8/2025	8/8/2025	PPT and white board
		Amount due to deceased partner's executor			
		Settlement of amount due.			
		Accounting treatment	11/8/2025	11/8/2025	PPT and white board
		Practical Problem	12/8/2025	12/8/2025	White Board
		Practical Problem	13/8/2025	13/8/2025	White Board
		Practical Problem	18/8/2025	18/8/2025	White Board
		Practical Problem	19/8/2025	19/8/2025	White Board
		Practical Problem	20/8/2025	20/8/2025	White Board
6	Dissolution of partnership firm	Introduction, Meaning and Definition of Dissolution of Partnership	22/8/2025	22/8/2025	PPT and white board
		Circumstances / Reasons for Dissolution of Partnership Firm.			
		Difference between Dissolution of Partnership and Dissolution of Firm	23/8/2025	23/8/2025	PPT and white board
		Effects of Dissolution of Partnership Firm.			
		Accounting Treatment / Settlement of accounts on dissolution of firm.	25/8/2025	25/8/2025	PPT and white board
		ACCOUNTING PROCEDURE	26/8/2025	26/8/2025	PPT and white board
		(A) Simple Dissolution.			
		(B) Dissolution Under Insolvency Situation.	29/8/2025	29/8/2025	PPT and white board
		Practical Problem	30/8/2025	30/8/2025	White Board
		Practical Problem	2/9/2025	2/9/2025	White Board
		Practical Problem	3/9/2025	3/9/2025	White Board
		Revision	4/9/2025	4/9/2025	
		UNIT TEST -II	9/9/2025	9/9/2025	
		Practical Problem	15/9/2025	15/9/2025	White Board
		Practical Problem	16/9/2025	16/9/2025	
		Practical Problem	17/9/2025	17/9/2025	
		Practical Problem	18/9/2025	18/9/2025	
		Practical Problem	19/9/2025	19/9/2025	White Board
		Practical Problem	23/9/2025	23/9/2025	White Board
		Practical Problem	24/9/2025	24/9/2025	White Board
7	Bill of Exchange	Introduction , Meaning, Definition of Bill of Exchange	25/9/2025	25/9/2025	PPT and white board
		Draft, Format of Bill of exchange, Parties to the bill of Exchange,acceptance of bill,date of maturity, due date,			

		types of Bills			
		Accounting treatment of bill -	26/9/2025	26/9/2025	PPT and white board
		1)Retaining the bill till due date.2)Endorsement of the bill			
		3)Discounting the bill with the bank.4)Renewal of bill	27/9/2025	27/9/2025	PPT and white board
		Sending the bill to the bank for collection			
		Honour/Dishonour of new bill.Retirement of bill.			PPT and white board
		Journal entries & Ledger Only of Drawer's A/c and Drawees A/c			
		Practical Problem	29/9/2025	29/9/2025	White Board
		Practical Problem	30/9/2025	30/9/2025	White Board
		Practical Problem	1/10/2024	1/10/2024	White Board
		Practical Problem	3/10/2025	3/10/2025	White Board
		Practical Problem	6/10/2025	6/10/2025	White Board
		REVISION for TERM-1 EXAM	7/10/2025	7/10/2025	
		TERM- 1 EXAM	10/10/2025	10/10/2025	
		DIWALI VACATION	20/10/2025	20/10/2025	
		Practical Problem	3/11/2025	3/11/2025	White Board
		Practical Problem	4/11/2025	4/11/2025	
		Practical Problem	7/11/2025	7/11/2025	
		Practical Problem	8/11/2025	8/11/2025	
		Practical Problem	10/11/2025	10/11/2025	
		Practical Problem	11/11/2025	11/11/2025	White Board
		Practical Problem	12/11/2025	12/11/2025	White Board
		Practical Problem	14/11/2025	14/11/2025	White Board
	8 Company Accounts	Share and Share Capital	17/11/2025	17/11/2025	PPT and white board
	Issue of Shares	Meaning and Definition			
		Types of Shares			
		Treatment of share capital in Company Balance Sheet	17/11/2025	17/11/2025	PPT and white board
		Accounting for Share Capital			
		Public Issue of Shares			
		Basic Accounting Entries for Issue of Shares			
		Issue of Shares at Par, Premium and Discount	18/11/2025	18/11/2025	PPT and white board
		Oversubscription and Undersubscription of shares			
		Calls in Arrears and Calls in Advance			
		Forfeiture of Shares	18/11/2025	18/11/2025	PPT and white board
		Accounting treatment for forfeiture of shares			
		Re-issue of Forfeited Shares.			
		Practical Problem	19/11/2025	19/11/2025	White Board

		Practical Problem	19/11/2025	19/11/2025	White Board
		Practical Problem	21/11/2025	21/11/2025	White Board
		Practical Problem	21/11/2025	21/11/2025	White Board
		Practical Problem	22/11/2025	22/11/2025	White Board
		Practical Problem	22/11/2025	22/11/2025	White Board
		Practical Problem	24/11/2025	24/11/2025	White Board
		Practical Problem	24/11/2025	24/11/2025	White Board
9	Analysis of Financial Statements	Meaning, Objectives and Limitations of Financial Statement analysis	25/11/2025	25/11/2025	PPT and white board
		Tools for Financial Statement Analysis-	25/11/2025	25/11/2025	PPT and white board
		(A) Comparative Statement			
		(B) Common Sized Statement			
		(C) Cash Flow Statement			
		Meaning, Objectives and Classification of Accounting ratios	26/11/2025	26/11/2025	PPT and white board
		Practical Problem	26/11/2025	26/11/2025	White Board
		Practical Problem	28/11/2025	28/11/2025	White Board
		Practical Problem	28/11/2025	28/11/2025	White Board
		Practical Problem	29/11/2025	29/11/2025	White Board
		Practical Problem	29/11/2025	29/11/2025	White Board
		Practical Problem	1/12/2025	1/12/2025	White Board
		Practical Problem	2/12/2025	2/12/2025	White Board
		Practical Problem	3/12/2025	3/12/2025	White Board
10	Computer in Accounting	Concept of Computerized Accounting system (CAS)	5/12/2025	5/12/2025	PPT and white board
		Features of computerized Accounting System.	8/12/2025	8/12/2025	PPT and white board
		Importance of Computerized Accounting System.	9/12/2025	9/12/2025	PPT and white board
		Components of Computerized Accounting System	10/12/2025	10/12/2025	PPT and white board
		Comparison between manual accounting process and Computerized accounting process	12/12/2025	12/12/2025	PPT and white board
		Sourcing of Accounting Software	13/12/2025	13/12/2025	PPT and white board
		Legal Vs. Pirated Accounting Software	15/12/2025	15/12/2025	PPT and white board
		Revision	16/12/2025	16/12/2025	PPT and white board
		Revision	17/12/2025	17/12/2025	White Board
		Revision	19/12/2025	19/12/2025	White Board
		Revision	22/12/2025	22/12/2025	White Board
		Revision	23/12/2025	23/12/2025	White Board
		Revision	24/12/2025	24/12/2025	White Board

Mrs Sujata Seelam
Subject Teacher

Mr Sandip Patil
Principal (SBPCSC)