



ACA/DI/ 15	TEACHING PLAN (TP) Tentative	Academic Year: 2023-24
REV: 00		Class- 12th Commerce Div-A & B
Date- 19/6/2023	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 .	17-4-2023	17-4-2023	PPT and
		The Indian Partnership Act 1932- Features and Provision of Partnership Final Accounts.			White Board
		Fixed Capital Method and Fluctuating Capital Method	18-4-2023	18-4-2023	
		Practical Problem	19-4-2023	19-4-2023	White Board
		Practical Problem	20-4-2023	20-4-2023	White Board
		Practical Problem	24-4-2023	24-4-2023	White Board
		Practical Problem	25-4-2023	25-4-2023	White Board
		Practical Problem	26-4-2023	26-4-2023	White Board
		Practical Problem	27-4-2023	27-4-2023	White Board
		Practical Problem	1/5/2023	1/5/2023	White Board
		Practical Problem	2/5/2023	2/5/2023	White Board
		Practical Problem	8/5/2023	8/5/2023	White Board
		Practical Problem	9/5/2023	9/5/2023	White Board
		Practical Problem	10/5/2023	10/5/2023	White Board
		Practical Problem	11/5/2023	11/5/2023	White Board
2	Accounts for not Profit Concern	Introduction ,meaning and features of Not for Profit Concern	12/5/2023	12/5/2023	PPT and white board
		Concern . Receipt and Payment Account.			
		Types of Receipts and Payment	16-5-2023	16-5-2023	PPT and white board
		Distinction between Profit and Not for Profit Concern			
		Practical Problem	17-5-2023	17-5-2023	White Board
		Practical Problem	18-5-2023	18-5-2023	White Board
		Practical Problem	19-5-2023	19-5-2023	White Board
		Practical Problem	1/6/2023	1/6/2023	White Board

		Practical Problem	2/6/2023	2/6/2023	White Board
		Practical Problem	6/6/2023	6/6/2023	White Board
		Practical Problem	7/6/2023	7/6/2023	White Board
		Practical Problem	8/6/2023	8/6/2023	White Board
		Practical Problem	9/6/2023	9/6/2023	White Board
		Practical Problem	10/6/2023	10/6/2023	White Board
		Practical Problem	13-6-2023	13-6-2023	White Board
		Practical Problem	14-6-2023	14-6-2023	White Board
		Practical Problem	15-6-2023	15-6-2023	White Board
		Practical Problem	16-6-2023	16-6-2023	White Board
		Practical Problem	20-6-2023	20-6-2023	White Board
3	Reconstitution of Partnership Admission of partner	Meaning of Admission of partnership	21-6-2023	21-6-2023	PPT and white board
		& ways of Reconstitution - Admission of a partner			
		Need ,Capital brought by new partner,New profit sharing ratio,sacrifice ratio			
		Meaning of Goodwill,methods of valuation of Goodwill	22-6-2023	22-6-2023	PPT and white board
		1) Average profit method			
		2) Super Profit Method.Treatment of Goodwill			
		Revaluation of Assets and Liabilities	23-6-2023	23-6-2023	PPT and white board
		Adjustment of accumulated Profits and Losses			PPT and white board
		Adjustment of Capitals			
		Practical Problem	24-6-2023	24-6-2023	White Board
		Practical Problem	27-6-2023	27-6-2023	White Board
		Practical Problem	28-6-2023	28-6-2023	White Board
		Practical Problem	30-6-2023	30-6-2023	White Board
		Practical Problem	7/7/2023	7/7/2023	White Board
		Practical Problem	8/7/2023	8/7/2023	White Board
		Practical Problem	11/7/2023	11/7/2023	White Board
		Practical Problem	12/7/2023	12/7/2023	White Board
		Practical Problem	13-7-2023	13-7-2023	White Board
		Practical Problem	14-7-2023	14-7-2023	White Board
		Practical Problem	18-7-2023	18-7-2023	White Board
4	Reconstitution of partnership Retirement of partner	Introduction 4.2 New Ratio 4.3 Gain Ratio	19-7-2023	19-7-2023	PPT and white board
		Treatment of goodwill			
		Transfer of Reserve Fund or General Reserve / Accumulated Profit or Loss	20-7-2023	20-7-2023	PPT and white board
		Revaluation of Assets and re-assessment of Liabilities	21-7-2023	21-7-2023	PPT and white board
		Adjustment of capitals			
		Total payable amount to retiring partner			

		Practical Problem	22-7-2023	22-7-2023	White Board
		Practical Problem	25-7-2023	25-7-2023	White Board
		Practical Problem	26-7-2023	26-7-2023	White Board
		Practical Problem	27-7-2023	27-7-2023	White Board
		Practical Problem	28-7-2023	28-7-2023	White Board
5	Reconstituion of partnership Death of a partner	Meaning	1/8/2023	1/8/2023	PPT and white board
		5.2 New Profit sharing ratio			
		Gain Ratio			
		5.4 Revaluation of assets and liabilities.	2/8/2023	2/8/2023	
		5.5 Amount due to deceased partner's executor			PPT and white board
		Settlement of amount due.			
		5.7 Accounting treatment	3/8/2023	3/8/2023	
		Practical Problem	4/8/2023	4/8/2023	White Board
		Practical Problem	8/8/2023	8/8/2023	White Board
		Practical Problem	9/8/2023	9/8/2023	White Board
		Practical Problem	10/8/2023	10/8/2023	White Board
		Practical Problem	11/8/2023	11/8/2023	White Board
		Practical Problem	12/8/2023	12/8/2023	White Board
6	Dissolution of partnership firm	Introduction, Meaning and Definition of Dissolution of Partnership Firm.	16-8-2023	16-8-2023	PPT and white board
		Circumstances / Reasons for Dissolution of Partnership Firm.			
		Difference between Dissolution of Partnership and Dissolution of Firm	17-8-2023	17-8-2023	PPT and white board
		Effects of Dissolution of Partnership Firm.			
		Accounting Treatment / Settlement of accounts on dissolution of firm.			PPT and white board
		ACCOUNTING PROCEDURE	18-8-2023	18-8-2023	PPT and white board
		(A) Simple Dissolution.			
		(B) Dissolution Under Insolvency Situation.			
		Practical Problem	22-8-2023	22-8-2023	White Board
		Practical Problem	23-8-2023	23-8-2023	White Board
		Practical Problem	24-8-2023	24-8-2023	White Board
		Practical Problem	25-8-2023	25-8-2023	White Board
		Practical Problem	26-8-2023	26-8-2023	White Board
		Practical Problem	29-8-2023	29-8-2023	White Board
		Practical Problem	31-8-2023	31-8-2023	White Board
		Practical Problem	1/9/2023	1/9/2023	White Board
		Practical Problem	5/9/2023	5/9/2023	White Board
		Practical Problem	14-9-2023	14-9-2023	White Board
		Practical Problem	15-9-2023	15-9-2023	White Board

7	Bill of Exchange	Introduction , Meaning, Definition of Bill of Exchange	20-9-2023	20-9-2023	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 -	21-9-2023	21-9-2023	PPT and white board
		Retaining the bill till due date.Endorsement of the bill			
		Discounting the bill with the bank.Renewal of bill			PPT and white board
		Sending the bill to the bank for collection	22-9-2023	22-9-2023	
		Honour/Dishonour of new bill.Retirement of bill.			PPT and white board
		Journal entries & LedgerOnly Drawer's A/c/Drawees A/c			
		Practical Problem	23-9-2023	23-9-2023	White Board
		Practical Problem	26-9-2023	26-9-2023	White Board
		Practical Problem	27-9-2023	27-9-2023	White Board
		Practical Problem	29-9-2023	29-9-2023	White Board
		Practical Problem	30-9-2023	30-9-2023	White Board
		Practical Problem	3/10/2023	3/10/2023	White Board
		Practical Problem	4/10/2023	4/10/2023	White Board
		Practical Problem	5/10/2023	5/10/2023	White Board
		Practical Problem	6/10/2023	6/10/2023	White Board
		Practical Problem	10/10/2023	10/10/2023	White Board
		Practical Problem	12/10/2023	12/10/2023	White Board
		Practical Problem	13/10/2023	13/10/2023	White Board
		Practical Problem	14-10-2023	14-10-2023	White Board
		Practical Problem	17-10-2023	17-10-2023	White Board
8	Company Accounts Issue of Shares	Share and Share Capital	18-10-2023	18-10-2023	PPT and white board
		8.1.1 Meaning and Definition			PPT and white board
		8.1.2 Types of Shares			PPT and white board
		8.1.3 Treatment of share capital in Company Balance Sheet			PPT and white board
		8.2 Accounting for Share Capital	19-10-2023	19-10-2023	PPT and white board
		8.2.1 Public Issue of Shares			PPT and white board
		8.2.2 Basic Accounting Entries for Issue of Shares			PPT and white board
		8.2.3 Issue of Shares at Par, Premium and Discount			PPT and white board
		8.2.4 Oversubscription and Undersubscription of shares	20-10-2023	20-10-2023	PPT and white board
		8.2.5 Calls in Arrears and Calls in Advance			PPT and white board
		8.2.6 Issue of Shares for Consideration other than cash			PPT and white board
		8.3 Forfeiture of Shares			PPT and white board
		8.3.1 Accounting treatment for forfeiture of shares			PPT and white board
		8.3.2 Re-issue of Forfeited Shares.			PPT and white board
		Practical Problem	25-10-2023	25-10-2023	White Board
		Practical Problem	26-10-2023	26-10-2023	White Board
		Practical Problem	27-10-2023	27-10-2023	White Board

		Practical Problem	28-10-2023	28-10-2023	White Board
		Practical Problem	20-11-2023	20-11-2023	White Board
		Practical Problem	21-11-2023	21-11-2023	White Board
		Practical Problem	22-11-2023	22-11-2023	White Board
9	Analysis of Financial Statements	Meaning, Objectives and Limitations of Financial Statement analysis	23-11-2023	23-11-2023	PPT and white board
		9.2 Tools for Financial Statement Analysis			PPT and white board
		9.2.1 (A) Comparative Statement	24-11-2023	24-11-2023	PPT and white board
		9.2.2 (B) Common Sized Statement			PPT and white board
		9.2.3 (C) Cash Flow Statement	25-11-2023	25-11-2023	PPT and white board
		9.3 Meaning, Objectives and Classification of Accounting ratios			PPT and white board
		Practical Problem	28-11-2023	28-11-2023	White Board
		Practical Problem	29-11-2023	29-11-2023	White Board
		Practical Problem	30-11-2023	30-11-2023	White Board
		Practical Problem	1/12/2023	1/12/2023	White Board
		Practical Problem	5/12/2023	5/12/2023	White Board
		Practical Problem	6/12/2023	6/12/2023	White Board
		Practical Problem	7/12/2023	7/12/2023	White Board
		Practical Problem	8/12/2023	8/12/2023	White Board
		Practical Problem	9/12/2023	9/12/2023	White Board
10	Computer in Accounting	10.1 Concept of Computerized Accounting system (CAS)	13-12-2023	13-12-2023	PPT and white board
		10.2 Features of computerized Accounting System.			PPT and white board
		10.3 Importance of Computerized Accounting System.	14-12-2023	14-12-2023	PPT and white board
		10.4 Components of Computerized Accounting System			PPT and white board
		Comparison between manual accounting process and Computerized accounting process	15-12-2023	15-12-2023	PPT and white board
		Sourcing of Accounting Software	18-12-2023	18-12-2023	PPT and white board
		10.7 Legal Vs. Pirated Accounting Software	19-12-2023	19-12-2023	PPT and white board
		Revision	20-12-2023	20-12-2023	White Board
		Revision	21-12-2023	21-12-2023	White Board
		Revision	22-12-2023	22-12-2023	White Board
		Revision	23-12-2023	23-12-2023	White Board

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