

ACA/DI/ 15	TEACHING PLAN (TP) Tentative	Academic Year: 2024-25
REV: 00		Class- 12th Comm Div- A&B
Date- 24/6/2024	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	Meaning and definition of Partnership Firm	2/4/2024	3/4/2024	PPT and
		The Indian Partnership Act 1932- Features and Provision of Partnership Final Accounts.	5/4/2024	8/4/2024	White Board
		Fixed Capital Method and Fluctuating Capital Method	12/4/2024	15/4/2024	
		Practical Problem	19/4/2024	22/4/2024	White Board
		Practical Problem	23/4/2024	24/4/2024	White Board
		Practical Problem	24/4/2024	26/4/2024	White Board
		Practical Problem	26/4/2024	27/4/2024	White Board
		Practical Problem	27/4/2024	29/4/2024	White Board
		Practical Problem	30/4/2024	30/4/2024	White Board
		Practical Problem	2/5/2024	2/5/2024	White Board
		Practical Problem	3/5/2024	3/5/2024	White Board
		Practical Problem	7/5/2024	7/5/2024	White Board
		Practical Problem	8/5/2024	8/5/2024	White Board
2	Accounts of ' Not for Profit Concern'	Introduction ,meaning and features of Not for Profit Concern . Receipt specimen of Receipt and Payment Account and Income and Expenditure Account	3/6/2024	3/6/2024	PPT and white board
			4/6/2024	6/6/2024	
		Types of Receipts and Payment and	7/6/2024	8/6/2024	PPT and white board
		Distinction between Profit and Not for Profit Concern			

		Practical Problem	10/6/2024	10/6/2024	White Board
		Practical Problem	11/6/2024	11/6/2024	White Board
		Practical Problem	13/6/2024	13/6/2024	White Board
		Practical Problem	14/6/2024	14/6/2024	White Board
		Practical Problem	18/6/2024	18/6/2024	White Board
		Practical Problem	20/6/2024	20/6/2024	White Board
		Practical Problem	21/6/2024	21/6/2024	White Board
		Practical Problem	22/6/2024	22/6/2024	White Board
		Practical Problem	24/6/2024	24/6/2024	White Board
		Practical Problem	25/6/2024	25/6/2024	White Board
		Practical Problem	27/6/2024	27/6/2024	White Board
		Practical Problem	28/6/2024	28/6/2024	White Board
		Practical Problem	29/6/2024	29/6/2024	White Board
3	Reconstitution of Partnership Admission of partner	Meaning of Admission of partnership & ways of Reconstitution - Admission of a partner	1/7/2024	1/7/2024	PPT and white board
		Need ,Capital brought by new partner,New profit sharing ratio,sacrifice ratio	2/7/2024	2/7/2024	
		Meaning of Goodwill,methods of valuation of Goodwill	3/7/2024	3/7/2024	PPT and white board
		1) Average profit method			
		2)Super Profit Method and Treatment of Goodwill			
		Revision for UNIT TEST-1	5/6/2024	5/6/2024	
		UNIT TEST-1	8/7/2024	10/7/2024	
		Revaluation of Assets and Liabilities	11/7/2024	11/7/2024	PPT and white board
		Adjustment of accumulated Profits and Losses			
		Adjustment of Capitals in new profit sharing ratio			
		Practical Problem	12/7/2024	12/7/2024	White Board
		Practical Problem	13/7/2024	13/7/2024	White Board
		Practical Problem	15/7/2024	15/7/2024	White Board
		Practical Problem	16/7/2024	16/7/2024	White Board
		Practical Problem	17/7/2024	17/7/2024	White Board
		Practical Problem	19/7/2024	19/7/2024	White Board
		Practical Problem	22/7/2024	22/7/2024	White Board
Practical Problem	23/7/2024	23/7/2024	White Board		
		Practical Problem	24/7/2024	24/7/2024	White Board
4	Reconstitution of partnership Retirement of partner	Introduction -New Ratio and Gain Ratio	26/7/2024	26/7/2024	PPT and white board
		Treatment of goodwill			
		Transfer of Reserve Fund or General Reserve / Accumulated Profit or Loss	27/7/2024	27/7/2024	PPT and white board
		Revaluation of Assets and re-assessment of Liabilities			PPT and white board
		Adjustment of capitals	29/7/2024	29/7/2024	
		Total payable amount to retiring partner			
		Practical Problem	30/7/2024	30/7/2024	White Board
		Practical Problem	1/8/2024	1/8/2024	White Board
		Practical Problem	2/8/2024	2/8/2024	White Board
		Practical Problem	5/8/2024	5/8/2024	White Board

7	Bill of Exchange	Introduction, Meaning, Definition of Bill of Exchange	13/9/2024	13/9/2024	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 -	14/9/2024	14/9/2024	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	18/9/2024	18/9/2024	PPT and white board
		Sending the bill to the bank for collection			
		Honour/Dishonour of new bill. Retirement of bill.	20/9/2024	20/9/2024	PPT and white board
		Journal entries & Ledger Only of Drawer's A/c and Drawee's A/c			
		Practical Problem	23/9/2024	23/9/2024	White Board
		Practical Problem	23/9/2024	23/9/2024	White Board
		Practical Problem	24/9/2024	24/9/2024	White Board
		Practical Problem	24/9/2024	24/9/2024	White Board
		Practical Problem	25/9/2024	25/9/2024	White Board
		Practical Problem	25/9/2024	25/9/2024	White Board
		Practical Problem	27/9/2024	27/9/2024	White Board
		Practical Problem	28/9/2024	28/9/2024	White Board
		Practical Problem	30/9/2024	30/9/2024	White Board
		Practical Problem	1/10/2024	1/10/2024	White Board
		Practical Problem	3/10/2024	3/10/2024	White Board
		Practical Problem	4/10/2024	4/10/2024	White Board
Practical Problem	7/10/2024	7/10/2024	White Board		
Practical Problem	8/10/2024	8/10/2024	White Board		
8	Company Accounts Issue of Shares	Share and Share Capital	10/10/2024	10/10/2024	PPT and white board
		Meaning and Definition			
		Types of Shares			
		Treatment of share capital in Company Balance Sheet	11/10/2024	11/10/2024	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	14/10/2024	14/10/2024	PPT and white board
		Oversubscription and Undersubscription of shares			
		Calls in Arrears and Calls in Advance			
		Forfeiture of Shares	15/10/2024	15/10/2024	PPT and white board
		Accounting treatment for forfeiture of shares			
		Re-issue of Forfeited Shares.			
		REVISION for TERM-1 EXAM	17/10/2024	18/10/2024	
		TERM- 1 EXAM	19/10/2024	26/10/2024	
		Practical Problem	11/11/2024	11/11/2024	White Board
		Practical Problem	11/11/2024	11/11/2024	White Board
		Practical Problem	12/11/2024	12/11/2024	White Board
		Practical Problem	12/11/2024	12/11/2024	White Board
		Practical Problem	13/11/2024	13/11/2024	White Board
Practical Problem	13/11/2024	13/11/2024	White Board		
Practical Problem	18/11/2024	18/11/2024	White Board		
Practical Problem	19/11/2024	19/11/2024	White Board		

9	Analysis of Financial Statements	Meaning, Objectives and Limitations of Financial Statement analysis	20/11/2024	20/11/2024	PPT and white board
		Tools for Financial Statement Analysis-	22/11/2024	23/11/2024	PPT and white board
		(A) Comparative Statement			PPT and white board
		(B) Common Sized Statement			PPT and white board
		(C) Cash Flow Statement			PPT and white board
		Meaning, Objectives and Classification of Accounting ratios	25/11/2024	25/11/2024	PPT and white board
		Practical Problem	26/11/2024	26/11/2024	White Board
		Practical Problem	26/11/2024	26/11/2024	White Board
		Practical Problem	27/11/2024	27/11/2024	White Board
		Practical Problem	29/11/2024	29/11/2024	White Board
		Practical Problem	30/11/2024	30/11/2024	White Board
		Practical Problem	2/12/2024	2/12/2024	White Board
		Practical Problem	3/12/2024	3/12/2024	White Board
	Practical Problem	4/12/2024	4/12/2024	White Board	
10	Computer in Accounting	Concept of Computerized Accounting system (CAS)	6/12/2024	6/12/2024	PPT and white board
		Features of computerized Accounting System.	9/12/2024	9/12/2024	PPT and white board
		Importance of Computerized Accounting System.	10/12/2024	10/12/2024	PPT and white board
		Components of Computerized Accounting System	11/12/2024	11/12/2024	PPT and white board
		Comparison between manual accounting process and Computerized accounting process	13/12/2024	13/12/2024	PPT and white board
		Sourcing of Accounting Software			
		Legal Vs. Pirated Accounting Software	16/12/2024	16/12/2024	PPT and white board
		Revision	17/12/2024	17/12/2024	White Board
		Revision	18/12/2024	18/12/2024	White Board
		Revision	20/12/2024	20/12/2024	White Board
		Revision	23/12/2024	23/12/2024	White Board

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