

CURRICULUM PLANNING 2025-2026

CHINMAYA VIDYALAYA (PALLAVUR/TATTAMANGALAM/KOLLENGODE)

CLASS: XI SUBJECT: ACCOUNTANCY

RESOURCE: NCERT TEXT BOOK, T S GREWAL –D K GOEL NO.OF CHAPTERS:10

MONTH /NO. OF WORKING DAYS	CHAPTER	KEY CONCEPTS	ACTIVITIES	LEARNING OUTCOMES	INTEGRATED VALUES	NO OF PERIODS OF CBSE/ SUGGESTED
JUNE 22	CH1: INTRODUCTION TO ACCOUNTING	Definition of Accounting - Types of accounting -objectives -advantages -disadvantages -Qualitative characteristics - Role of accounting -Basic terms	Given business transactions to Identify capital, Drawings, debtor creditor Role play – identify basic terms	Understands the Meaning and importance of Accounting Appreciates the objective of accounting system Recognising basic terms	Indian Culture History of accounting Patriotism Nothing hidden, error free Universal outlook IFRS Student understand the various basic accounting terms used	18

	CH 2- THEORY BASE OF ACCOUNTING	Accounting principles Bases of accounting -cash Accrual IFRS-International Financial Reporting Standard GST	Understand and Learn the accounting principles Group activity Seminar	Understands the need and Importance of principles Appreciates the accounting Principles Applying IFRS rules in business Evaluating the GST	Integrated Development Mental Development Student appreciate the concept of Accounting Intellectual development	14
JULY 24	CH-3 RECORDING OF TRANSACTIONS I	Vouchers and transactions Accounting equation Rules of debit and credit Journal Journal with GST Ledger	Relate the transaction with voucher Preparing Source document Develop accounting equations Apply rules of debit and credit in business transactions Group activity in Journalising with GST -Post to ledger	Understands and appreciates how books of accounts are maintained by business organisation under double entry system. Practically understands the maintenance Practically understands the preparations	Universal outlook Integrated Development Mental Development Student appreciate how books of accounts are prepared Intellectual development Student practically understands how a business transaction are recorded Integrated Development	20

<p>AUGUST 22</p>	<p>CH-4 RECORDING OF TRANSACTIONS II AND TRAIL BALANCE</p>	<p>Subsidiary books ✓ Introduction ✓ Types</p> <ul style="list-style-type: none"> • Cash book • Purchase book • Sales book • Purchase return • Sales return • Journal proper • Posting to ledger with GST • Trail balance 	<ul style="list-style-type: none"> ▪ List out subsidiary books ▪ Meaning and preparation of cash book ▪ Distinguish various subsidiary books ▪ Prepare journal proper ▪ Posting ▪ Collection of documents 	<p>Identify the use of various subsidiary books Apply the various subsidiary books relating to the business</p>	<p>Intellectual Development Patriotism Integrated development</p>	<p>20</p>
<p>SEPTEMBER 18</p>	<p>CH-5 BANK RECONCILIATION STATEMENT</p> <p>REVISION FOR TERM 1</p>	<p>Bank reconciliation statement -Concept -Preparation - Types -Need</p>	<p>Prepare a bank reconciliation statement from a cash book and a pass book</p>	<p>Students will be able to state the terms of BRS Understand its need Analysing the types of differences</p>	<p>Gets practical knowledge to differentiate and apply subsidiary books in business</p>	<p>14</p>

<p>OCTOBER 22</p>	<p>CH -6 RECTIFICATION OF ERRORS</p>	<p>Preparation Errors- classification of errors Deduction and rectification of errors Errors that do not affect the trail balance Errors that affect the trail balance Preparation of suspense account</p>	<p>To find out the errors in preparing accounts.</p>	<p>Understands the need and importance of trial balance</p> <p>Understands how to Identify errors and its Corresponding rectification</p>	<p>Student practically understands how bank reconciliation statements are prepared</p> <p>Integrated development</p>	<p>12</p>
<p>NOVEMBER 23</p>	<p>CH 7 DEPRECIATION PROVISION AND RESERVES</p>	<p>Depreciation – Meaning Features Types -straight line method -written down value method Reserves provision</p>	<p>Group activity Numerous problems done on both the methods of depreciation difference between reserves and provision Identification of errors , Group activity Chart preparation Group discussion Corporative learning Debate – reserves and provision</p>	<p>Understands practically how to create depreciation</p> <p>Understands the importance of depreciation</p> <p>Differentiate straight line method and written down value method</p>	<p>Intellectual development Integrated development Indian culture</p> <p>Students appreciate the calculation of depreciation and understand the various methods Indian culture Values in life should not depreciate</p>	<p>15</p>

<p>DECEMBER 20</p>	<p>CH 8 FINANCIAL STATEMENT 1</p>	<p>Trading account Profit and loss account without adjustment Calculation of GP , NP and OP using equation Balance sheet</p>	<p>Preparation of financial statement from a given trial balance Group discussion Chart Project</p>	<p>Understands how final accounts are prepared</p> <p>Understands how a firm comes to know about its profit or loss</p> <p>Appreciates the importance of this account</p>	<p>Intellectual development -concentration -analytical ability -observation -comparison</p>	<p>12</p>
	<p>CH 9 FINANCIAL STATEMENT 2</p>	<p>Recall of FS Need of adjustment</p> <p>Preparation of FS with adjustments</p>	<p>Preparation of model of balance sheet(balance)</p> <p>Group activity Assignment Project</p>	<p>Students will be able to recall the topic from previous knowledge Summarise the needs of adjustments while preparing final accounts Appreciate that there may be certain items other than shown in trail balance which need adjustments while preparing FS</p>	<p>Patriotism: GST- pay tax on time for development of nation Integrated Development Mental Development Students appreciate the need of preparing financial statement Intellectual Development Student practically understands how financial statement are prepared</p>	

<p>JANUARY 22</p> <p>JANUARY</p>	<p>CH 10 ACCOUNTS FROM INCOMPLETE RECORDS</p> <p>REVISION</p>	<p>Meaning and features of incomplete records Statement of affairs Difference between statement of affairs and balance sheet</p>	<p>Debate Chart Group activity</p>	<p>Students will be able to state the meaning of incomplete records Describe the features of incomplete records Practice statement of affairs</p>	<p>Indian culture Kautilya's Arthashastra discussed Mental development Indian culture</p>	<p>12</p>
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CHINMAYA VIDYALAYA (PALLAVUR/TATTAMANGALAM/KOLLENGODE)

CLASS: XII SUBJECT: ACCOUNTANCY RESOURCE: NCERT TEXT BOOK, T S GREWAL, D K GOEL NO.OF CHAPTERS: 10

MONTH/NO : OF WORKING DAYS	UNIT / CHAPTER	KEY CONCEPTS	ACTIVITIES	LEARNING OUTCOMES	INTEGRATED VALUES	NO: OF PERIOD S/CBSE SUGGE STED
JUNE - 22	PART A CH 1 ACCOUNTING FOR PAERTNERSHIP FIRMS – BASIC CONCEPTS , CHAPTER – 2 CALCULATION OF GOODWILL AND CHANGE IN PROFI SHARING RATIO CH 3 RECONSTITUTION OF PARTNERSHIP – ADMISSION OF A PARTNER (TILL TREATMENT	Definition and features of partnership Partnership deed Provisions of Indian partnership Act of 1932 Capital Accounts Past adjustments P&L appropriation account Interest on capital Interest on drawings Guarantee of profits Accounting	Seminar Students are given situations to apply provisions Numerous problems solved Problems from text back Problems from reference book Quiz, oral test and written test	State the meaning of partnership, partnership firm and partnership deed. • describe the characteristic features of partnership and the contents of partnership deed. • discuss the significance of provision of Partnership Act in the absence of partnership deed. • differentiate between fixed and fluctuating capital, outline the process and develop the understanding and skill of preparation of Profit and Loss Appropriation Account. • develop the understanding and skill of preparation profit and loss appropriation account involving guarantee of profits. •	Integrated Development Mental Development Students discuss the importance of goodwill for a business Intellectual development Student practically understands the rules of a partnership firm, the accounts maintained by the firm Indian Culture Student realise how maintenance of secrecy is important for a partnership firm.	22/ 25

<p>JULY- 24</p>	<p>OF GOODWILL)</p> <p>CONT. CH-3 RECONSTITUTION OF PARTNERSHIP – ADMISSION OF A PARTNER and CH- 4 RETIREMENT OF A PARTNER AND DEATH OF A PARTNER</p>	<p>treatment and types of goodwill Define the Reconstitution of partnership firm, New profit sharing ratio Sacrificing ratio and treatment of goodwill</p> <p>Treatment of reserves and Accumulated profits and losses Hidden goodwill Revaluation Account Partners’ capital Balance sheet after admission Adjustments of</p>	<p>GROUP ACTIVITY</p> <p>Seminar on adjustments of partners’ capital account.</p> <p>Problems from previous board exams</p>	<p>develop the understanding and skill of making past adjustments. • state the meaning, nature and factors affecting goodwill • develop the understanding and skill of valuation of goodwill using different methods. • state the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners and admission of a partner. .Skill in treatment goodwill.</p> <p>• develop the understanding of accounting treatment of revaluation assets and reassessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet. • explain the effect of change in profit sharing ratio on admission of a new partner. • develop the understanding and skill of adjustment of capital accounts and preparation of</p>	<p>Integrated Development Mental Development Students discuss the importance of treatment of assets and liabilities for a business Intellectual development Student practically understands the rules of a partnership firm, the accounts maintained by</p>	<p>22/40</p>
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		<p>capital</p> <p>RETIREMENT OF A PARTNER</p> <p>Change in profit sharing ratio</p> <p>Gaining ratio</p> <p>Treatment of goodwill</p> <p>Revaluation account</p> <p>Capital account</p> <p>Preparation of balance sheet</p> <p>Adjustment of capital account</p> <p>DEATH OF A PARTNER</p> <p>Calculation of deceased partners share of profit</p> <p>Deceased partners' capital account</p> <p>Executors account</p> <p>Preparation of balance sheet.</p>	<p>Problems from NCERT text book</p> <p>Problems from reference book</p> <p>Quiz, oral test and written test</p>	<p>capital, current account and balance sheet.</p> <ul style="list-style-type: none"> • Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner. • 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. 	<p>the firm.</p> <p>Indian Culture</p> <p>Student realise how honestly and fairly accounting are settled during retirement or death of a partner.</p>	
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AUGUST -22	CH- 5 DISSOLUTION OF THE FIRM BOOK-2 PART -B AND CH 1 ACCOUNTING FOR SHARE CAPITAL (TILL CALLS IN ADVANCE AND ARREARS AND PRO-RATE ALLOCATION)	Dissolution of the firm. Types of dissolution Realisation account Capital account Cash account SHARE CAPITAL Subdivision of capital Issue at par, premium, discount Oversubscription Under subscription Issue of shares for consideration other than cash Calls in advance and arrears And pro-rate allocation.	CHART(FORMAT OF Realisation account) PPT PRESENTATION(SHARE CAPITAL) Notes prepared Problems done from reference book and previous board paper Collection of share certificate of any company. Problems from reference book and previous board paper Quiz, oral test and written test	<ul style="list-style-type: none"> •Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, 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 (excluding piecemeal distribution, sale to a company and insolvency of partner(s)). Note: (i) If the realized value of tangible assets is not given it should be considered as realized at book value itself. (ii) If the realized value of intangible assets is not given it should be considered as nil (zero value). (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof. Treatment of goodwill as per AS-26. COMPANY ACCOUNTS and differentiate between equity shares and preference shares and different types of share capital. • understand the meaning of private placement of shares and Employee Stock	Integrated Development Intellectual Development Students understand in treating assets and liabilities under different situations of dissolution of the firm. Student practically under shares are floated, various methods and how companies maintain their books of account Spiritual Development Student discuss the puja done on starting of a new business Indian Culture : Students known How to treatment fairly the share holders of the company and help them to get reliable dividend from the business.	19/40
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<p>SEPTEMBER 18</p>	<p>CONT. ACCOUNTING FOR SHARE CAPITAL AND ACCOUNTING FOR DEBENTURE AND CH 2 ISSUE AND REDEMPTION OF DEBENTURES</p>	<ul style="list-style-type: none"> • Forfeiture of share • Re-issue of shares • Issue at par, premium and discount • Meaning • Types • Issue of Debentures at par, at premium , at discount • Issue for consideration other than cash • Collateral security • Interest on debentures 	<p>Chart GROUP ACTIVITY SEMINAR ON DEBENTURE THEORY PART Problems done from reference book and previous board paper</p> <p>Collection of share certificate of any company.</p> <p>Problems from reference book and previous board paper Quiz, oral test and written test</p>	<p>Option Plan. • explain the accounting treatment of share capital transactions regarding issue of shares. explain the accounting treatment of share capital transactions regarding issue of share.</p> <ul style="list-style-type: none"> • develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares. • describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013. • explain the accounting treatment of different categories of transactions related to issue of debentures. • develop the understanding and skill of writing of discount / loss on issue of debentures. • understand the concept of collateral security and its presentation in balance sheet. • develop the skill of calculating interest on debentures and its accounting treatment. • state the meaning of redemption of 	<p>Integrated Development Intellectual Development Student practically understands the accounts maintained on liquidation of a firm Patriotism Students discuss how illegal business, cheating among partners, disloyal partners leads to the closure and perish of partnership firm Mental Development Student appreciates how big companies finance their business Intellectual Development</p>	<p>20/30</p>
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<p>OCTOBER – 22</p>	<p>CH 3 ANALYSIS OF FINANCIAL STATEMENT AND CHAPTER -4 RATIO ANALYSIS (TILL SOLVENCY RATIO) AND REVISION FOR TERM 1</p>	<ul style="list-style-type: none"> • Writing of discount / loss on issue of debentures • Analysis of Financial statement of a company • Meaning • Nature • Uses • Important • Comparative and common size statement • Statement of Profit and Loss and Balance sheet. <p>RATIO ANALYSIS</p> <ul style="list-style-type: none"> • INTRODUCTION OF RATIO ANALYSIS 	<p>Specific Project Group activity – collect data of any company and calculate ratios</p> <ul style="list-style-type: none"> • SEMINAR (TOPIC Important • Comparative and common size statement • Statement of Profit and Loss and Balance sheet). <p>Quiz, oral test and written test</p>	<p>debentures.</p> <ul style="list-style-type: none"> • develop the understanding of major headings and sub-headings (as per Schedule III to the prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013) Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded. • Financial Statement Analysis: Meaning, Significance Objectives, importance and limitations. • Tools for Financial Statement Analysis: Comparative statements, common size statements, Ratio analysis, Cash flow analysis. • Accounting Ratios: Meaning, Objectives, Advantages, 	<p>Student practically understand how books of accounts are maintained by companies when they borrow money from the public and also Student differentiates shares and debentures.</p> <p>Integrated Development</p> <p>Mental Development Student appreciates the tools of financial analysis</p> <p>Intellectual Development Student practically understands how analysis of books of accounts are done</p> <p>Indian Culture Student discuss about ritual of keeping the books of accounts by business men in puja and doing Lakshmi puja a day before Diwali</p>	<p>17/20</p>
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<p>NOVEMBER – 23</p>	<p>CH 4 RATIO ANALYSIS AND CHAPTER- 5 CASH FLOW STATEMENT</p>	<ul style="list-style-type: none"> • Liquidity ratio • Profitability Ratio • Activity ratio • Solvency ratio CASH FLOW STATEMENT • Operating activity • Investing activity • Financing activity • Cash and cash equivalent • Preparation of cash flow statement 	<p>BRAIN STORM- Ratio analysis Project Problems from text back Problems from reference book CHART – FORMAT CASH FLOW STATEMENT Group discussion Quiz, oral test and written test</p>	<p>classification and computation.</p> <ul style="list-style-type: none"> • Liquidity Ratios: Current ratio and Quick ratio • Solvency Ratios: Debt to 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. • Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment. Companies Act, 2013) of balance sheet as per the prescribed norms / formats. • state the meaning, objectives and limitations of financial statement analysis. • discuss the meaning of different tools of 'financial statements analysis'. • develop the skill of preparation of comparative and common size statement, understand their 	<p>Integrated Development Mental Development Student appreciates the various ratios as tools of financial analysis Intellectual Development Student practically understands how the ratios help in analysis Indian culture Student discuss how the Indian society lay down bench marks for the youngsters, comparison done Patriotism Student discuss how ratios indicate the effectiveness of the performance of organisation in relation to standard benchmark Indian culture Student discuss how in a</p>	
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<p>DECEMBER - 20 TO JANUARY - 22</p>	<p>REVISION</p>	<p>REVISION</p>	<p>REVISION</p>	<p>uses and difference between the two. • state the meaning, objectives and significance of different types of ratios. • develop the understanding of computation of current ratio and quick ratio. • develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio. • develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and working capital turnover ratio and others. • state the meaning and objectives of cash flow statement • develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustment.</p> <p>REVISION</p>	<p>family budget is laid down by the head of the family and all the inflow and out flow of cash on various activities noted and ear marked Important and norm of any society.</p> <p>REVISION</p>	
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