



# The Camford International School

## ANNUAL LESSON PLAN 2023-2024

**GRADE: 12B**

**SUBJECT: Accountancy (055)**

MONTH	CHAPTER	DETAIL CONCEPTS TO BE COVERED	PROJECT	AIL
<b>MARCH (24)</b>	Accounting ratios	Accounting ratios: objectives, classification and computation of liquidity ratios, activity ratios, solvency ratios, profitability ratios.		Painting or cartooning of any bank or Stock exchange
<b>APRIL (14)</b>	Cash flow statement	Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only)	Discussion on topic for project work.	
<b>MAY (8)</b>	Financial statement analysis	Financial statement analysis: objectives, importance & limitations. Preparation of balance sheet as per Companies Act 2013. Financial statement analysis Tools : comparative statement, common size statement	Submission of First draft of project on ratio analysis.	
<b>JUNE (23)</b>	Accounting for partnership firm	Partnership : features, fixed v/s fluctuating account Preparation of P&L Appropriation a/c – division of profits – guarantee of profits- past adjustment – drawings and interest on drawing and capital- goodwill		Collage or mosaic work on the Companies that have gained during National Lock down- Scrap book.

		computation- average , super profit and capitalization method.		
<b>JULY (24)</b>	Admission of partner and change in Profit sharing ratio (PSR) Retirement of partner and change in Profit sharing ratio (PSR) Death of a partner Dissolution of partnership firm		Submission of the project after correction.	
<b>AUGUST (23)</b>	Accounting for companies	Meaning , objective, preparation as per companies act Share capital – nature & types – accounting for share capital – issue, allotment. calls in arrears and calls in advance –oversubscription and under subscription.	Writing of the final draft. Submission of the final draft.	Design a new currency for our nation.

<p><b>SEPTEMBER (20)</b></p>	<p>Accounting for companies; Accounting for debentures Redemption of debenture</p>	<p>Prorate allotment- issue at par &amp; premium- forfeiture of share and reissue- disclosure of share capital in Balance Sheet. Debenture: issue at par, premium and discount, issue of share for purchase consideration as collateral – interest on debentures. Redemption of debenture: immediate cancellation – drawing out of lots – lump sum. Creation of debenture redemption reserve.</p>		
<p><b>OCTOBER (17)</b></p>		<p><b>Revision</b></p>		