

# Dayanand College of Commerce (Jr.),Latur.

## Annual Topic Plan

### Subject - Book-Keeping & Accountancy

For the Academic Year 2021-22

Class – XII<sup>th</sup>

#### Part – I Topic Wise Annual Plan (From – April to January)

Sr. No.	Name of Topic	Topic Contents	Contentwise No. of Lectures	Tentative Total No. of Lectures
1.00	<p><b><u>Part - I</u></b> <b>Introduction to Partnership</b></p> <p><b><u>Part - II</u></b> <b>Partnership Final Accounts</b></p>	<ul style="list-style-type: none"> <li>• Meaning &amp; Definition of Partnership. } <ul style="list-style-type: none"> <li>• The Indian Partnership Act, 1932. }</li> <li>• Methods of Capital Account. }</li> </ul> </li> <li>• Illustrations: Q.1, Q.2, Q.3, Q.4 →</li> <li>• Chapter Exercise. →</li>   <li>• Introduction to Partnership Final Accounts. } <ul style="list-style-type: none"> <li>• Necessity of Preparation of Final Accounts. }</li> <li>• Preparation of Partnership Final Accounts. }</li> </ul> </li> <li>• Pro-forma of Trading Account. }</li> <li>• Pro-forma of Profit and Loss Account. }</li> <li>• Pro-forma of Balance Sheet. }</li> <li>• Adjustments →</li> <li>• Hidden Adjustments (Given In Trial Balance)</li> <li>• <b><u>Practical Problems On Partnership Final Accounts</u></b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.10 →</li> <li>- Unsolved Problems Q.1 to Q.10 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>02</p> <p>01</p> <p>01</p> <p>01</p> <p>01</p> <p>08</p> <p>07</p> <p>01</p>	23
2.00	<b>Accounts of 'Not for Profit' Concerns</b>	<ul style="list-style-type: none"> <li>• Introduction } <ul style="list-style-type: none"> <li>• Meaning of not for profit concern. }</li> <li>• Features of not for profit concern. }</li> </ul> </li> <li>• Difference between profit organisation and not for profit organisation. }</li> <li>• Need for maintaining books of accounts and preparing final accounts. }</li> <li>• Meaning of Receipts and payments account. }</li> <li>• Features of Receipts and payments account. }</li> <li>• Types of Receipts i) Capital Receipts ii) Revenue Receipts }</li> <li>• Types of Payments i) Capital Expenditure ii) Revenue Expenditure iii) Deferred Revenue Expenditure. }</li> <li>• Specimen of Receipts and Payments Account. }</li> <li>• Meaning of Income and Expenditure Account. }</li> <li>• Features of Income and Expenditure Account. }</li> <li>• Specimen of Income and Expenditure Account. }</li> <li>• Difference between Receipts and Payments Account and Income and Expenditure Account. }</li> <li>• Preparation of Income and Expenditure }</li> </ul>	<p>01</p> <p>01</p> <p>01</p> <p>01</p>	

		<ul style="list-style-type: none"> <li>Account.</li> <li>• Preparation of Balance Sheet.</li> <li>• Implied Adjustments.</li> <li>• Capital Fund.</li> <li>• Specimen of Balance Sheet.</li> <li>• <u>Additional Information:</u> <ul style="list-style-type: none"> <li>- Outstanding and Prepaid Expenses.</li> <li>- Accrued Income and Income Received In Advance.</li> <li>- Subscription received in advance and outstanding subscription.</li> <li>- Depreciation.</li> <li>- Capitalization of Entrance Fees.</li> <li>- Creation of Special Funds out of donations.</li> <li>- Stock of Stationery.</li> <li>- Opening Balance of assets and liabilities.</li> </ul> </li> <li>• <u>Important Terms:</u> <ul style="list-style-type: none"> <li>- Entrance Fees</li> <li>- Subscription</li> <li>- Legacy</li> <li>- Life Membership Fees</li> <li>- Sale of old Assets scrap Newspapers</li> <li>- Specific Donations</li> <li>- General Donations</li> <li>- Specific Funds</li> <li>- Endowment Funds</li> </ul> </li> <li>• <u>Practical Problems On Not For Profit Concerns</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.5 to Q.19 →</li> <li>- Unsolved Problems Q.4 to Q.14 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>01</p> <p>01</p> <p>11 09 01</p>	28
<b>3.00</b>	<b>Reconstitution of Partnership Part – I Admission of Partner</b>	<ul style="list-style-type: none"> <li>• Meaning of Reconstitution of Partnership <ul style="list-style-type: none"> <li>- Different forms of reconstitution</li> </ul> </li> <li>• Part – I Admission of Partner <ul style="list-style-type: none"> <li>- Need</li> <li>- Capital Brought by New Partner</li> <li>- New Profit Sharing Ratio</li> <li>- Sacrifice Ratio</li> <li>- Meaning of Goodwill</li> <li>- <u>Methods of Valuation of Goodwill</u> <ul style="list-style-type: none"> <li>a) Average Profit Method</li> <li>b) Super Profit Method</li> </ul> </li> <li>- Treatment of Goodwill</li> <li>- Revaluation of Assets and Liabilities</li> <li>- Adjustment of accumulated Profit and Losses</li> <li>- Adjustment of Capitals</li> </ul> </li> <li>• <u>Practical Problems On Admission of Partner</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.14 →</li> <li>- Unsolved Problems Q.4 to Q.9 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>02</p> <p>02</p> <p>10 08 01</p>	24
<b>4.00</b>	<b>Reconstitution of Partnership</b>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• New Ratio</li> <li>• Gain Ratio</li> </ul>	01	

	<b>Part – II Retirement of Partner</b>	<ul style="list-style-type: none"> <li>• Treatment of Goodwill</li> <li>• Transfer of Reserve or General Reserve/ Accumulated Profit or Loss.</li> <li>• Revaluation of Assets and re-assessment of Liabilities</li> <li>• Adjustment of capitals</li> <li>• Total payable amount to retiring partner</li> <li>• <b><u>Practical Problems On Retirement of Partner</u></b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.7 →</li> <li>- Unsolved Problems Q.1 to Q.5 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	01	14
5.00	<b>Reconstitution of Partnership Part – III Death of Partner</b>	<ul style="list-style-type: none"> <li>• Meaning</li> <li>• New Profit Sharing Ratio</li> <li>• Gain Ratio</li> <li>• Revaluation of Assets &amp; Liabilities</li> <li>• Amount due to deceased partner’s executor</li> <li>• Settlement of amount due</li> <li>• Accounting Treatment</li> <li>• <b><u>Practical Problems On Retirement of Partner</u></b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.7 →</li> <li>- Unsolved Problems Q.1 to Q.5 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	01  01  06 05 01	14
6.00	<b>Dissolution of Partnership Firm</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning and Definition of Dissolution of Partnership Firm</li> <li>• Circumstances / Reasons for Dissolution of Partnership Firm.</li> <li>• Difference between Dissolution of Partnership and Dissolution of Firm.</li> <li>• Effects of Dissolution of Partnership Firm.</li> <li>• Accounting Treatment / Settlement of accounts on dissolution of firm.</li> <li>• <b><u>Accounting Procedure</u></b> <ul style="list-style-type: none"> <li>a) Simple Dissolution.</li> <li>b) Dissolution under Insolvency Situation.</li> </ul> </li> <li>• <b><u>Practical Problems On Dissolution of Partnership Firm</u></b> <ul style="list-style-type: none"> <li>a) <u>Simple Dissolution</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.6 →</li> <li>- Unsolved Problems Q.1 to Q.7 →</li> </ul> </li> <li>b) <u>Dissolution – When One Partner Became Insolvent</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.3 →</li> <li>- Unsolved Problems Q.8 &amp; Q.9 →</li> </ul> </li> <li>c) <u>Dissolution – When Two Partners Become Insolvent</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 →</li> <li>- Unsolved Problems Q.10 →</li> </ul> </li> <li>d) <u>Dissolution – When All Partners Become Insolvent</u> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.3 →</li> </ul> </li> </ul> </li> </ul>	01  01  01 06 05  02 02  01 01  02	25

		<ul style="list-style-type: none"> <li>- Unsolved Problems Q.11 &amp; Q.12 →</li> <li>• Chapter Exercise. →</li> </ul>	<p style="text-align: right;"><b>02</b></p> <p style="text-align: right;"><b>01</b></p>	
<b>7.00</b>	<b>Bills of Exchange (Trade Bill)</b>	<ul style="list-style-type: none"> <li>• Introduction Necessity, Meaning, Definition of Bill of Exchange. →</li> <li>• Draft, Format of Bill of Exchange, Parties to the bill of exchange, acceptance of bill, term of bill, days of grace, date of maturity, due date, types of bills. }</li> <li>• How using of bill, Dishonour of bill, noting &amp; protesting of bill, Notary Public &amp; noting charges. }</li> <li>• Accounting treatment of bill by the drawer/holder, drawee in the following cases. <ul style="list-style-type: none"> <li>- Retaining the bill till due date, Honour/dishonour insolvency of drawee/acceptor. }</li> <li>- Endorsement of the bill, Honour/dishonour insolvency of drawee/acceptor. }</li> <li>- Discounting the bill with the bank Honour/dishonour insolvency of drawee/acceptor. }</li> <li>- Sending the bill to the bank for collection. Honour/dishonour insolvency of drawee/acceptor. }</li> <li>- Renewal of bill – Reasons for renewal of the bill with or without charging interest. }</li> <li>- Making part payment of the basic amount of interest and noting charges &amp; drawing of new bill. }</li> <li>- Honour/Dishonour of new bill. }</li> <li>- Insolvency of the acceptor &amp; settlement of his account. }</li> <li>- Retirement of bill. }</li> <li>- Journal Entries &amp; Ledger (Only Drawer's A/c / Drawee's A/c.) }</li> </ul> </li> <li>• <b>Practical Problems On Bills of Exchange</b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.17 →</li> <li>- Unsolved Problems Q.1 to Q.15 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>02</b></p> <p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>10</b></p> <p style="text-align: right;"><b>07</b></p> <p style="text-align: right;"><b>01</b></p>	<b>25</b>
<b>8.00</b>	<b>Company Accounts – Issue of Shares</b>	<p style="text-align: center;"><b><u>Accounting of Shares</u></b></p> <ul style="list-style-type: none"> <li>• <b>Share and Share Capital</b> <ul style="list-style-type: none"> <li>a) Meaning &amp; Definition</li> <li>b) Types of Shares</li> <li>c) Treatment of Share Capital in Company Balance Sheet (In Horizontal Form)</li> </ul> </li> <li>• <b>Accounting for Share Capital</b> <ul style="list-style-type: none"> <li>- Public issue of shares</li> <li>- Basic Accounting Entries for Issue of Shares</li> <li>- Issue of Shares at Par, Premium &amp; Discount</li> <li>- Oversubscription and Undersubscription of shares</li> <li>- Calls In Arrears and Calls In Advance</li> <li>- Issue of Shares for Consideration other</li> </ul> </li> </ul>	<p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>01</b></p> <p style="text-align: right;"><b>”</b></p>	<b>18</b>

		<p>than cash</p> <ul style="list-style-type: none"> <li>• <b>Forfeiture of Shares</b> <ul style="list-style-type: none"> <li>- Accounting treatment for forfeiture of shares</li> <li>- Re-issue of Forfeited Shares.</li> </ul> </li> <li>• <b><u>Practical Problems On Issue of Shares</u></b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.18 →</li> <li>- Unsolved Problems Q.1 to Q.8 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>10</p> <p>04</p> <p>01</p>	
<b>9.00</b>	<b>Analysis of Financial Statements</b>	<ul style="list-style-type: none"> <li>• Meaning, Objectives and Limitations of Financial Statement Analysis.</li> <li>• Tools for Financial Statement Analysis <ul style="list-style-type: none"> <li>- Comparative Statement</li> <li>- Common Size Statement</li> <li>- Cash Flow Statement</li> </ul> </li> <li>• Meaning, Objectives and Classification of Accounting Ratios.</li> <li>• <b><u>Practical Problems On Analysis of Financial Statement</u></b> <ul style="list-style-type: none"> <li>- Solved Problems Q.1 to Q.15 →</li> <li>- Unsolved Problems Q.1 to Q.17 →</li> </ul> </li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>01</p> <p>05</p> <p>04</p> <p>01</p>	<b>12</b>
<b>10.0</b>	<b>Computer In Accounting</b>	<ul style="list-style-type: none"> <li>• Concept of Computerized Accounting System (CAS)</li> <li>• Features of Computerized Accounting System (CAS)</li> <li>• Importance of Computerized Accounting System (CAS)</li> <li>• Components of Computerized Accounting System (CAS)</li> <li>• Comparison between manual accounting process and computerized accounting process.</li> <li>• Sourcing of Accounting Software</li> <li>• Legal Vs. Pirated Accounting Software</li> <li>• Chapter Exercise. →</li> </ul>	<p>01</p> <p>01</p> <p>01</p>	<b>03</b>
		<b>Total No. of Lectures</b>	<b>186</b>	<b>186</b>

## Part – II No. of Days Required for Examination

Exam Type	Exam Duration (In Days)	Syllabus
1) Unit Test – I (25 Marks)	03	Chapter – 01 & 02
2) First Term Exam (50 Marks)	06	Chapter – 01 to 05 (On 50% Syllabus)
3) Unit Test – II (25 Marks)	03	Chapter – 06 & 07
4) Ist Practice Exam (80+20Marks)	06	Chapter – 01 to 08 (On 80% Syllabus)
5) IInd Practice Exam (80+20Marks)	06	Chapter – 01 to 10 (On 100% Syllabus)
6) Application Based Test/Practical Exam (20-Marks) (ABT- Final Practical Exam)	06	Chapter 1 to 10 - Objective Test (Based On - Entire Syllabus)
<b>Total Exam Duration (In Days)</b> (1+2+3+4+5+6)	<b>30 Days</b>	<b>In Words: Thirty Days.</b>
A) The total no. of days required for the completion of Syllabus (Part-I) to be held throughout the year = <b>186 Days*</b>		
B) The total no. of days required for Examinations (Part-II) to be held throughout the year = <b>30 Days*</b>		
<b>C) Total No. of Days (A+B = C) i.e. 186 + 30 Days = 216 Days**</b>		

**The above “Annual Topic Planning” is prepared by all the Teachers of respective Subject (Book-Keeping & Accountancy) sitting together.**

Sr.No.	Name of the Subject Teacher	Signature	Remark (If Any...,)
1.00	Prof. More S.V.		
2.00	Prof. Chavan V.A.		
3.00	Prof. Nagargoje S.S.		