



साप्ताहिक विच्छेदित पाठ्यक्रम

मई 2024-मार्च 2025

कक्षा-12

वाणिज्य संकाय

एकीकृत
शैक्षणिक कैलेंडर
2024 के साथ
समन्वित



सम्बंधित दस्तावेज एवं शैक्षणिक सामग्री
के लिए QR कोड को SCAN करें।



झारखण्ड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद्, राँची
Jharkhand Council of Educational Research and Training, Ranchi

साप्ताहिक विच्छेदित पाठ्यक्रम 2024-25

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ACCOUNTS

Month	Week	UNIT/CHAPTER
May (17 days) & June (16 days)	May 1st, 2nd, 3rd, 4th & 5th (17 days)	Chapter 1 Accounting for Partnership: Basic Concepts 1.1 Nature of Partnership 1.2 Partnership Deed 1.3 Special Aspects of Partnership Accounts 1.4 Maintenance of Capital Accounts of Partners 1.5 Distribution of Profit among Partners 1.6 Guarantee of Profit to a Partner 1.7 Past Adjustments
	June 1st, 2nd & 3rd (6 days)	Reconstitution of a Partnership Firm - Admission of a Partner Chapter 2 2.1 Modes of Reconstitution of a Partnership Firm 2.2 Admission of a New Partner 2.3 New Profit Sharing Ratio 2.4 Sacrificing Ratio 2.6 Adjustment for Accumulated Profits and Losses 2.5 Goodwill 2.7 Revaluation of Assets and Reassessment of Liabilities 2.8 Adjustment of Capitals 2.9 Change in Profit Sharing Ratio among the Existing Partners
	June 4th & 5th (10 days)	Chapter 3 Reconstitution of a Partnership Firm - Retirement/Death of a Partner 3.1 Ascertaining the Amount Due to Retiring/Deceased Partner 3.2 New Profit Sharing Ratio 3.3 Gaining Ratio 3.4 Treatment of Goodwill 3.5 Adjustment for Revaluation of Assets and Liabilities 3.6 Adjustment of Accumulated Profits and Losses 3.7 Disposal of Amount Due to Retiring Partner 3.8 Adjustment of Partners' Capitals 3.9 Death of a Partner
July (25 days)	1st (3day)	Chapter 4 Dissolution of Partnership Firm
	2nd (6 days)	4.1 Dissolution of Partnership 4.2 Dissolution of a Firm
	3rd (4 days)	4.3 Settlement of Accounts
	4th (6days)	4.4 Accounting Treatment
	5th (3days)	Chapter 1 Accounting for Share Capital 1.1 Features of a Company 1.2 Kinds of Companies 1.3 Share Capital of a Company

ACCOUNTS

Month	Week	UNIT/CHAPTER
August (24 days)	1st (3days)	Chapter 2 Issue and Redemption of Debentures 2.1 Meaning of Debentures 2.2 Distinction between Shares and Debent
	2nd (6 days)	2.3 Types of Debentures 2.4 Issue of Debentures 2.5 Over Subscription 2.6 Issue of Debentures for Consideration other than Cash 2.7 Issue of Debentures as a Collateral Security 2.8 Terms of Issue of Debentures
	3rd (5 days)	2.9 Interest on Debentures 2.10 Writing off Discount/Loss on Issue of Debentures 2.11 Redemption of Debentures 2.12 Redemption by Payment in Lump Sum 2.13 Redemption by Purchase in Open Market 2.14 Redemption by Conversion
	4th (5 days)	Chapter 3 Financial Statements of a Company 3.1 Meaning of Financial Statements 3.2 Nature of Financial Statements
	5th (5 days)	3.3 Objectives of Financial Statements 3.4 Types of Financial Statements 3.5 Uses and Importance of Financial Statements 3.6 Limitations of Financial Statements
September (20 days)	1st (0 day) 2nd (5 days)	Chapter 4 Analysis of Financial Statements 4.1 Meaning of Analysis of Financial Statements 4.2 Significance of Analysis of Financial Statements
	3rd (5 days)	4.3 Objectives of Analysis of Financial Statements 4.4 Tools of Analysis of Financial Statements
	4th (3 days)	4.5 Comparative Statements
	5th (6 days) & 6th (1 day)	4.6 Common Size Statement 4.7 Limitations of Financial Analysis
October (21 days)	1st (3 days)	Chapter 5 Accounting Ratios 5.1 Meaning of Accounting Ratios
	2nd (3 days)	5.2 Objectives of Ratio Analysis 5.3 Advantages of Ratio Analysis
	3rd (6 days)	5.4 Limitations of Ratio Analysis 5.5 Types of Ratios
	4th (6 days)	5.6 Liquidity Ratios 5.7 Solvency Ratios
	5th (3 days)	5.8 Activity (or Turnover) Ratio 5.9 Profitability Ratios

ACCOUNTS

Month	Week	UNIT/CHAPTER
November (21 days)	1st (1 day) & 2nd (4 days)	Chapter 6 Cash Flow Statement 6.1 Objectives of Cash Flow Statement 6.2 Benefits of Cash Flow Statement 6.3 Cash and Cash Equivalents
	3rd (5 days)	6.4 Cash Flows 6.5 Classification of Activities for the Preparation of Cash Flow Statement 6.6 Ascertaining Cash Flow from Operating Activities
	4th (6 days)	6.7 Ascertainment of Cash Flow from Investing and Financing Activities 6.8 Preparation of cash Flow Statement
	5th (5 days)	CHAPTER 1 OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM 1.1 Computerised Accounting System 1.2 Components of CAS
December (19 days)	1st (0 days) & 2nd (6days)	1.3 Salient Features of CAS 1.4 Grouping of Accounts 1.5 Using Software of CAS
	3rd (6 days)	1.6 Advantages of CAS 1.7 Limitations of CAS 1.8 Accounting Information System (AIS)
	4th (6 days)	CHAPTER 2 SPREADSHEET 2.1 Basic Concepts of Spreadsheet 2.2 Data Entry, Text Management and Cell Formatting 2.3 Data Formatting 2.4 Output Reports 2.5 Preparation of Reports Using Pivot Table 2.6 Common Errors (Messages) in Spreadsheet
	5th (2 days) & 6th (0 day)	CHAPTER 3 3.1 Payroll Accounting 3.2 Asset Accounting 3.3 Loan Repayment Schedule CHAPTER 4 4.1 Graphs and Charts 4.2 Basic Steps for Graphs/charts/Diagram using Excel 4.3 Advantages
January (20 days) February (20 days) March (21 days) till board examination	Revision & Test	
Total Working Days - 224 Days (Tentative)		