

Annual Curriculum Pedagogical Plan

No. of Periods	Month	Chapters/ Topics	Learning Outcomes	Teaching Strategies/ Activities
1	April	Chap - Accounting for Partnership firm fundamental	<ul style="list-style-type: none"> Understand the meaning and features of partnership firm Explain Need for maintaining proper accounts in partnership firm. Prepare the "Profit & Loss Appropriation" Account for a firm. Calculate Interest on capital, drawings and partner's salary. Understanding the different types of capital accounts (Fixed & Fluctuating) Prepare Journal entries and accounts for partnership adjustments "Table showing Adjustments" in accounts. 	<ul style="list-style-type: none"> Problem Solving Solve numericals P&L Appropriation Interest on Capital, Drawings. Partner's Salary, Commission, Fixed Capital Accounts. Case Study & Real-Life Examples. Discuss Partnership firms like CA firms, Law firms & family business & their accounting process. Peer Learning. Pair Work Students solve different numerical problems & exchange solutions. Step-by-step Problem Solving Approach. Solve problems on the board and goodwill valuation into simple steps.

Accountancy Class 12th (CBSE)

Assessment Tools	Resources	Interdisciplinary Linkages
<ul style="list-style-type: none"> Quick Quizzes MCA - Test conceptual clarity on Capital accounts and goodwill. Written Tests - Numerical problems on profit-sharing adjustments, capital accounts & appropriations. Classroom Workbooks - Numerical practice on Interest, Salary and Commission calculations. Peer Review & self assessment - students check each other's numerical solution for errors. 	<ul style="list-style-type: none"> Text books - NCERT, D.K. GOEL. Work sheets & Case studies - Practice problems on "Profit & Loss Appropriation and Adjustments." Concept Map Peer Assessments 	<ul style="list-style-type: none"> Mathematics - Calculations for interest on capital, profit-sharing & Adjustments. Economics - Understanding the business Environment and financial implications of partnership. Business Studies - Connection with principles of partnership firms and decision-making. Legal Studies - Link with The Indian Partnership Act, 1932 regarding rights and duties of partners.

"Alone we can do so little; together we can do so much."

No. of Periods	Month	Chapters/ Topics	Learning Outcomes	Teaching Learning Strategies/ Activities
1	April	chap - change in Profit sharing ratio among the Existing Partners.	<ul style="list-style-type: none"> □ <u>sacrificing ratio</u>, <u>gaining ratio</u>, <u>revaluation of assets & liabilities</u> and <u>other assets</u>. □ Treatment of <u>reserves</u> and <u>accumulated profits</u>. □ Preparation of <u>revaluation account</u> and <u>balance sheet</u>. 	<ul style="list-style-type: none"> • <u>Discussion & Explanation</u>: Use real-life ex. of business partnership adjusting their profit-sharing ratio. • <u>Think-Pair-Share</u>: students discuss why partners might change their profit sharing ratio and present their thoughts. • <u>Case Study Analysis</u>: Analyze a case where partners revise their profit-sharing agreement due to change in investment responsibility.

"Take care of your Reputation". It's your most valuable asset.

Assessment Tools	Resources	Interdisciplinary Linkages
<ul style="list-style-type: none"> • <u>Exit Ticket Questions</u>: Before leaving class, students write one key concept they learned. • <u>Case-Study Questions</u>: students analyze a scenario and suggest accounting treatments. • <u>Worksheet solving</u>: small exercises on goodwill adjustment, sacrificing and gaining ratio. 	<ul style="list-style-type: none"> • <u>Tent book & Reference Books</u> (NCERT, TS Grewal, DK Goel) • <u>Concept Maps</u> summarizing key steps in the adjustment process. • <u>Worksheets</u>: Do exercises with numerical problems, MCQs, case studies. • <u>Nak book</u> 	<ul style="list-style-type: none"> □ <u>Mathematics</u> - Percentage, ratio and proportion sol. in adjustments. □ <u>Economics</u> - Business decision-making and financial impact of change in profit sharing. • <u>Business Studies</u> - Understanding partnership agreements and legal implications.

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10	May	Chapter - Admission of Partner	<ul style="list-style-type: none"> Effect of admission of a partner on change in the profit sharing ratio. Treatment of goodwill and revaluation of assets & liabilities. Treatment of reserves & accumulated profits. Adjustment of capital accounts & preparation of B/S. 	<ul style="list-style-type: none"> Lecture Method Discussion Business Writing - discuss why business admit new partners how it impact ownership. Case - study Analysis. Practical Problem Solving. Worksheet on Profit sharing ratios.
(11 May - 14 May)	May	"	REVISION (For -	
09	July	Chap - Retirement of a Partner	<ul style="list-style-type: none"> Effect of retirement on change in profit sharing ratio. Treatment of goodwill & revaluation of assets & liabilities. Adjustments of accumulated profit & reserves & capital accounts & preparation of balance sheet. Preparation of loan account of partner. 	<ul style="list-style-type: none"> Practical Problem Solving. Case - study Analysis Worksheet on Profit sharing ratios. Lecture Method. Discussion - Ask students to think of real-life cases where partner retires & discuss financial implications.

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Assessment Tools	Resources	Interdisciplinary Linkages
<ul style="list-style-type: none"> Class Quiz. Numerical Assignments Case study Based Questions. Worksheets & Practice Tests. Concept Map 	<ul style="list-style-type: none"> Smart Board - for step by step explanation. NCERT Textbook & Reference book - T.S. Grewal, D.K. Goel. Concept Map. Case study. Notebook 	<ul style="list-style-type: none"> Mathematics - Ratio Calculations, profit-sharing adjustments. Legal studies - Partnership Act, 1932 and legal aspects of partnership admission. Business studies - Understanding partnership as a form of business organizations.
Unit Test - I		
<ul style="list-style-type: none"> Numerical Assignments. Case - study Questions Worksheets & Practice Tests. Concept Map Notebook. 	<ul style="list-style-type: none"> NCERT Textbook & Reference book - T.S. Grewal, D.K. Goel. Case study Notebook concept Map 	<ul style="list-style-type: none"> Business studies - Partnership form of business & implications of retirement. Mathematics - Profit sharing ratio, percentage calculations & loan settlements. Economics - Financial stability of a firm post-retirement & its market impact.

"Embrace the Freedom & Possibilities of Retirement"

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	July	Topic - "Revision" of chap 1 & 2.	For checking Knowledge of Previous Chapters.	Written Test Case - Based Questions
05	July	chap - Death of a Partner &	Share in Profit. Share in Goodwill To calculate the	
10	July	chap - Dissolution	Profit upto the death of a Partner. Methods of Cal. Profit → Sale Basis. → Profit Basis.	
15	August	chap - Issue of shares	<ul style="list-style-type: none"> Meaning of shares, types of shares. Law Journal entries for share issue at par, Premium & discount Account for over-subscription, pro-rata allotment, forfeiture of shares. 	<ul style="list-style-type: none"> Lecture - cum - discussion. Case studies - analysis (Company share issues e.g. IPO of a well known company.) Think Pair share - Encourage students to discuss concepts like forfeiture or pro-rata
10	Aug	—	" Revision "	—
05	September	—	" Revision "	—
21	September	—	Half Yearly Exams.	—

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<ul style="list-style-type: none"> MCR, Short O/A. Case - Based Mind Map 	<ul style="list-style-type: none"> Text Book - D.K. Goel, Subhash Dey. Text Book - D.K. Goel. 	
<ul style="list-style-type: none"> MCR, Short O/A. HOTS Questions. Work sheets. Practice Test. 	<ul style="list-style-type: none"> Case study Mind Map Notebook 	<ul style="list-style-type: none"> Legal studies - Understand the legal act applicable in firm. Economics - Financial security in life. Mathematics - Profit sharing ratio, percentage calculations & Profit settlement.
<ul style="list-style-type: none"> Formative - class quizzes, oral questions. Peer / Self Assessment - students exchange worksheets & correct using rubric. 	<ul style="list-style-type: none"> Textbook - D.K. Goyal, Subhash Dey. Case study worksheets 	<ul style="list-style-type: none"> Business Studies - Concepts like capital, types of companies, IPO's & SEBI regulations Mathematics - Cal. for share Allotment, reissue.
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No. of Periods	Month	Chapters	Learning Outcomes	Teaching Learning Strategies
	October	Chapter - Issue of Debentures.	<ul style="list-style-type: none"> Define Debentures & Diff b/w shares & debentures. Types of Debentures Journal Entries - A+ Par, Premium, discount Debentures as Collateral Securities. 	<ul style="list-style-type: none"> Lecture Method Interactive Discussion Encourage students compare shares & debentures Problem Solving - Give numerical questions for practice. Peer teaching
	October	Part - B Financial Statements of a Company → Financial Statement Analysis → Tools for F.S. a) Comparison b) Common size c) Ratio Analysis.	<ul style="list-style-type: none"> Understanding of major headings & sub-headings. Meaning, objective & limitations. Tools of Financial Statement Comparative & Common size Computation of current & Types of ratios. debt-equity, Total assets to debt, Interest Coverage ratio, Turnover ratio, Gross Profit, Operating Profit, Net profit & Return on Investment 	<ul style="list-style-type: none"> Brainstorming Session Activity - Begin by asking students: "What do you understand by financial statement?" Purpose - Activates prior knowledge & sets the context Materials - Whiteboard, Markers Case study analysis Accounting Grand Create a Quiz or game like flash cards Heading & sub-heading of Balance sheet Account Classification (Assets, Liability) etc.

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Assessment Tools	Resources	Interdisciplinary Linkages
<ul style="list-style-type: none"> Class Test Worksheet solving Oral Questioning Case studies 	<ul style="list-style-type: none"> Textbook - D.K. Goel, T.S. Grewal White Boards & Markers Visual Aids 	<ul style="list-style-type: none"> Mathematics - Sal. of premium, discount, interest on debentures. Business Studies - Concept of Capital structure & financial planning.
<ul style="list-style-type: none"> Case study Class Test Worksheets - Practice-based worksheets on preparing a balance sheet, profit & Loss A/c Trial bal. with Adjustments. Oral Questioning Peer discussion Let students solve problems on the board, followed by peer review or discussions. 	<ul style="list-style-type: none"> Textbook - D.K. Goel, T.S. Grewal White Boards / Markers Mind Maps Visual Aids 	<ul style="list-style-type: none"> Mathematics - Sal. of ratios, percentage, depreciation & other adjustments. Economics - Understanding economic activities, company performance, GDP Impact on Market Value. Legal Studies - legal framework for preparation & presentation of financial statements under Companies Act, 2013.

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No. of Periods	Month	Chapters	Learning Outcomes	Teaching Learning Strategies
	November	Chapter - Cash Flow statements	The students will be able to: state the meaning and objectives of Cash Flow statement. Develop the understanding of preparation of Cash Flow statements using indirect method as per AS-3 with given adjustments.	Lecture + Discussion. Group work - groups prepare cash flows statement from given data sets. Case study analysis - Analyze actual companies cash flow statements & interpret their cash positions.

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Assessment Tools	Resources	Interdisciplinary Linkages
Written / Class Test. Practical Questions. Oral Questioning Project Work → students select a company, analyze its cash flow statement for year & present findings.	NCERT, D.K. Goel. Project work Case studies White, Market Boards	Business Studies - Understanding how company operations, investments & financing decision affect cash flow. Economics - Evaluate how economic conditions (Inflation, interest rate, recession). English - Drafting summary reports, interpreting financial data and developing presentation skills.

Rachana