

ACCOUNTANCY

Month	Topic	Sub Topic
April	Not For Profit Organisation	Revision of NTO
	Company Accounts	Issue of Shares at Par and Premium and consideration other than cash
		Calls in Arrear, Calls in Advance and Over Subscription
		Forfeiture of shares issued at par and premium and there subsequent reissue.
May	Company Accounts	Oversubscription with Forfeiture
		Balance Sheet Representation as per Schedule III of Companies Act 2013 of Shareholders Fund
	Financial statement Analysis	Financial Statements of Companies and Theory of Financial Statement Analysis
	UT 1	
June	Financial statement Analysis	Comparative Financial Statements and Common Size Financial Statements and Ratio Analysis - Liquidity Ratio
		Ratio Analysis - Solvency Ratio, Profitability Ratios and Activity Ratio
		Cash Flow Statement - Operating Activity
		Cash Flow Statement - Investing Activity and Financing Activity
July	Company Accounts	Issue of Debentures - Issued at Par, Premium and Discount and Redeemed at Par and Premium, Issue of Debentures as Collateral Securities and Issue of Debentures for consideration other than cash
		Redemption of Debentures (Lumpsum, Draw of Lots)
	UT 2	
August	Partnership	Fundamentals of Partnership - Theory, P/L Appropriation Account, Interest on Capital, Interest on Drawings, Fluctuating and Fixed Capital Accounts
		Fundamentals of Partnership - Rectification of Closed Accounts and Guarantee of Minimum Share of Profit
		Change in Profit Sharing Ratio among existing Partners - Calculation of Sacrificing and Gaining Ratio, Valuation of Goodwill, Treatment of Goodwill, Treatment of Reserves and Accumulated Profits and Revaluation of Assets and Liabilities.
		Admission of a Partner - Premium for Goodwill and preparation of Revaluation Account, Partners Capital Account and Balance Sheet of reconstituted firm and Hidden Goodwill
September	Revision and Block Test 1	
October	Partnership	Admission of a Partner - Adjustment of Capital Accounts
	Partnership	Retirement of a Partner along with Partners Loan Account

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November	Partnership	Death of a Partner along with Executor’s Loan Account
	Partnership	Dissolution of a firm along with Memorandum Balance Sheet and Journal Entries.
	Revision	
December	PRE BOARD	
January	Practice Test	
Theory Paper 80 marks + Practical Work 20 marks		

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Practical work: Project File and Viva

Practical Marks: 20 Marks

Exam	Topics
Block Test 1	1. To complete COMPREHENSIVE PROJECT
	2. Specific Project 1 (Ratio Analysis)
Pre Board	3. Specific Project 2 (Cash Flow Statement)

Assessment Criteria

Written Exam on ratio and cash flow	12 Marks
File	
Initiative, cooperativeness and participation	4
Creativity in presentation	
Content, observation and research work	
Analysis of situations	
Viva	4
Total	20