

**THE WISDOM GLOBAL SCHOOL
SYLLABUS BIFURCATION**

GRADE 12

SUBJECT:- ACCOUNTANCY

NAME OF BOOKS: DK GOEL (ARYA PUBLICATIONS)

YEAR 2025-26

NAME OF THE TEACHER:- MR. MOHIT ARORA

S.NO	BOOK NAME	MONTH	CHAPTER NUMBER	CHAPTER NAME	SUB-TOPICS	NO. OF DAYS REQUIRED	ACTIVITY/PROPS	SMART BOARD(PPT /VIDEO)	CHARTS
1	DK GOEL (ARYA PUBLICATIONS) PART B	AUGUST	1	FINANCIAL STATEMENTS OF A COMPANY (AS PER SCHEDULE III)	MEANING & NATURE OF FINANCIAL STATEMENTS	1	NO	PPT	NO
					PREPARATION OF BALANCE SHEET AS PER REVISED SCHEDULE III, PART I OF COMPANIES ACT 2013	1	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
2	DK GOEL (ARYA PUBLICATIONS) PART B	AUGUST	2	FINANCIAL STATEMENT ANALYSIS	MEANING, NATURE & METHODS OF FINANCIAL STATEMENT ANALYSIS	1	NO	PPT	NO
					OBJECTIVE & PURPOSE OF FINANCIAL STATEMENT ANALYSIS	1	NO	PPT	NO
3	DK GOEL (ARYA PUBLICATIONS) PART B	AUGUST	5	ACCOUNTING RATIOS	CURRENT RATIO	2	NO	PPT	NO
					LIQUID RATIO	2	NO	PPT	NO
					DEBT TO EQUITY RATIO	2	NO	PPT	NO
					PROPRIETARY RATIO	1	NO	PPT	NO
					TOTAL ASSETS TO DEBT RATIO	1	NO	PPT	NO
					INTEREST COVERAGE RATIO	2	NO	PPT	NO
					TRADE RECEIVABLES TURNOVER RATIO	2	NO	PPT	NO
					TRADE PAYABLE TURNOVER RATIO	2	NO	PPT	NO
					WORKING CAPITAL TURNOVER RATIO	1	NO	PPT	NO
4	DK GOEL (ARYA PUBLICATIONS) PART B	AUGUST	5	ACCOUNTING RATIOS	OPERATING RATIO	1	NO	PPT	NO
					OPERATING PROFIT RATIO	1	NO	PPT	NO
					GROSS PROFIT RATIO	1	NO	PPT	NO
					NET PROFIT RATIO	1	NO	PPT	NO
5	DK GOEL (ARYA PUBLICATIONS) PART B	SEPTEMBER	6	CASH FLOW STATEMENT	PREPARATION OF CASH FLOW STATEMENT	1	NO	PPT	NO
					OPERATING ACTIVITY	2	NO	PPT	NO
					INVESTING ACTIVITY	2	NO	PPT	NO
					FINANCING ACTIVITY	2	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
6	DK GOEL (ARYA PUBLICATIONS) PART B	MAY		REVISION		9	NO	PPT	NO
PRE MID TERM ASSESSMENT									
						2	NO	PPT	NO
					PUBLIC SUBSCRIPTION OF SHARES - OVER SUBSCRIPTION	2	NO	PPT	NO
					UNDER SUBSCRIPTION OF SHARES;	1	NO	PPT	NO
					ISSUE AT PAR	1	NO	PPT	NO
					ISSUE AT PREMIUM	1	NO	PPT	NO

7	DK GOEL (ARYA PUBLICATIONS) PART A - VOL II	JULY	7	COMPANY ACCOUNTS - ISSUE OF SHARES	CALLS IN ADVANCE	1	NO	PPT	NO
					CALLS IN ARREARS	1	NO	PPT	NO
					ISSUE OF SHARES FOR CONSIDERATION OTHER THAN CASH.	1	NO	PPT	NO
					ACCOUNTING TREATMENT OF FORFEITURE OF SHARES.	2	NO	PPT	NO
					REISSUE OF SHARES	2	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
8	DK GOEL (ARYA PUBLICATIONS) PART A - VOL II	JULY	8	COMPANY ACCOUNTS - ISSUE OF DEBENTURES	ISSUE OF DEBENTURES AT PAR, PREMIUM & DISCOUNT	1	NO	PPT	NO
					ISSUE OF DEBENTURES WITH TERMS OF REDEMPTION;	2	NO	PPT	NO
					DEBENTURES AS COLLATERAL SECURITY CONCEPT	1	NO	PPT	NO
					INTEREST ON DEBENTURES.	1	NO	PPT	NO
						2	NO	PPT	NO
					NUMERICAL QUESTIONS	1	NO	PPT	NO
9	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	April	2	FUNDAMENTALS OF PARTNERSHIP FIRMS	PARTNERSHIP: FEATURES, PARTNERSHIP DEED.	1	NO	PPT	NO
					PROVISIONS OF THE INDIAN PARTNERSHIP ACT 1932 IN THE ABSENCE OF PARTNERSHIP DEED.	1	NO	PPT	NO
					FIXED V/S FLUCTUATING CAPITAL ACCOUNTS.	1	NO	PPT	NO
					PREPARATION OF PROFIT AND LOSS APPROPRIATION ACCOUNT- DIVISION OF PROFIT AMONG PARTNERS	3	NO	PPT	NO
MID TERM ASSESSMENT									
10	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	MAY	2	FUNDAMENTALS OF PARTNERSHIP FIRMS	GUARANTEE OF PROFITS.	2	NO	PPT	NO
					PAST ADJUSTMENTS (RELATING TO INTEREST ON CAPITAL, INTEREST ON DRAWING, SALARY AND PROFIT-SHARING RATIO).	2	NO	PPT	NO
					GOODWILL: NATURE, FACTORS AFFECTING GOOWILL	2	NO	PPT	NO
					METHODS OF VALUATION - AVERAGE PROFIT, SUPER PROFIT AND CAPITALIZATION.	4	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
11	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	MAY	3	CHANGE IN PROFIT SHARING RATIO	CHANGE IN THE PROFIT-SHARING RATIO AMONG THE EXISTING PARTNERS	1	NO	PPT	NO
					SACRIFICING RATIO	1	NO	PPT	NO
					GAINING RATIO	1	NO	PPT	NO
					ACCOUNTING FOR REVALUATION OF ASSETS AND REASSESSMENT OF LIABILITIES	1	NO	PPT	NO
					TREATMENT OF RESERVES AND ACCUMULATED PROFITS.	2	NO	PPT	NO
					PREPARATION OF REVALUATION ACCOUNT AND BALANCE SHEET	2	NO	PPT	NO
12	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	MAY	3	CHANGE IN PROFIT SHARING RATIO	NUMERICAL QUESTIONS	1	NO	PPT	NO

13	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	JULY	4	ADMISSION OF A PARTNER	EFFECT OF ADMISSION OF A PARTNER ON CHANGE IN THE PROFIT-SHARING RATIO	1	NO	PPT	NO
					CALCULATION OF NEW PROFIT-SHARING RATIO	1	NO	PPT	NO
					CALCULATION OF SACRIFICING RATIO	1	NO	PPT	NO
					TREATMENT OF GOODWILL (AS PER AS 26)	2	NO	PPT	NO
					TREATMENT FOR REVALUATION OF ASSETS AND REASSESSMENT OF LIABILITIES	2	NO	PPT	NO
					TREATMENT OF RESERVES AND ACCUMULATED PROFITS	2	NO	PPT	NO
14	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	OCTOBER	4	ADMISSION OF A PARTNER	ADJUSTMENT OF CAPITAL ACCOUNTS – CASE I	2	NO	PPT	NO
					ADJUSTMENT OF CAPITAL ACCOUNTS – CASE II	2	NO	PPT	NO
					PREPARATION OF BALANCE SHEET.	2	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
15	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	NOVEMBER	5	RETIREMENT OR DEATH OF A PARTNER	EFFECT OF RETIREMENT / DEATH OF A PARTNER ON CHANGE IN PROFIT SHARING RATIO	1	NO	PPT	NO
					TREATMENT OF GOODWILL (AS PER AS 26)	1	NO	PPT	NO
					TREATMENT FOR REVALUATION OF ASSETS AND REASSESSMENT OF LIABILITIES	1	NO	PPT	NO
					ADJUSTMENT OF ACCUMULATED PROFITS AND RESERVES	1	NO	PPT	NO
					ADJUSTMENT OF CAPITAL ACCOUNTS – CASE I	1	NO	PPT	NO
					ADJUSTMENT OF CAPITAL ACCOUNTS – CASE II	1	NO	PPT	NO
					ADJUSTMENT OF CAPITAL ACCOUNTS – CASE III	1	NO	PPT	NO
					PREPARATION OF BALANCE SHEET.	1	NO	PPT	NO
					PREPARATION OF LOAN ACCOUNT OF THE RETIRING PARTNER.	1	NO	PPT	NO
					CALCULATION OF DECEASED PARTNER'S SHARE OF PROFIT TILL THE DATE OF DEATH – CASE I	1	NO	PPT	NO
					CALCULATION OF DECEASED PARTNER'S SHARE OF PROFIT TILL THE DATE OF DEATH – CASE II	1	NO	PPT	NO
					PREPARATION OF DECEASED PARTNER'S CAPITAL EXECUTOR'S ACCOUNT.	1	NO	PPT	NO
					NUMERICAL QUESTIONS	2	NO	PPT	NO
16	DK GOEL (ARYA PUBLICATIONS) PART B	NOVEMBER	8	COMPARATIVE STATEMENT	STATEMENT OF PROFIT AND LOSS AND BALANCE SHEET	1	NO	PPT	NO
17	DK GOEL (ARYA PUBLICATIONS) PART B	NOVEMBER	9	COMMON SIZE STATEMENT	STATEMENT OF PROFIT AND LOSS AND BALANCE SHEET	1	NO	PPT	NO
18	DK GOEL (ARYA PUBLICATIONS) PART A - VOL I	DECEMBER	6	DISSOLUTION OF PARTNERSHIP	MEANING OF DISSOLUTION OF PARTNERSHIP AND PARTNERSHIP FIRM	2	NO	PPT	NO
					TYPES OF DISSOLUTION OF A FIRM	1	NO	PPT	NO
					PREPARATION OF REALIZATION ACCOUNT AND OTHER RELATED ACCOUNTS	2	NO	PPT	NO
					CAPITAL ACCOUNTS OF PARTNERS	2	NO	PPT	NO
					CASH/BANK A/C	1	NO	PPT	NO
NUMERICAL QUESTIONS	2	NO	PPT	NO					
19	DK GOEL (ARYA PUBLICATIONS) PART A & B	DECEMBER		REVISION		8	NO	PPT	NO

POST MID TERM

20	DK GOEL (ARYA PUBLICATIONS)	JANUARY	VIVA/PRACTICALS/ PRE-BOARD	17			
21	DK GOEL (ARYA PUBLICATIONS)	FEBRUARY	REVISION	17	NO	PPT	NO
FINAL/BOARD ASSESSMENT							