

THE WISDOM GLOBE		
ANNUAL		
CLASS & SECTION	XII	
SUBJECT	Accountancy (055)	
TEACHER'S NAME	VIDHAN KHANEJA	
CHAPTER NO.	NAME OF THE CHAPTER	
5	RETIREMENT & DEATH OF A PARTNER (PART - A)	Effect
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6	DISSOLUTION OF PARTNERSHIP FIRMS (PART - A)	
8	ACCOUNTING FOR DEBENTURES (PART - A )	I
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1	ANALYSIS OF FINANCIAL STATEMENTS (PART - B)	ANA
2	COMPARATIVE & COMMON SIZE STATEMENTS (PART - B)	C
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3	ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATION	P
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FINAL/ TERM		

**3AL SCHOOL, HARIDWAR****AL SYLLABUS****Number of Periods per week- 8**

TOPIC	MONTH
Retirement/Death of a Partner	October
Change in Profit Sharing Ratio	
Treatment of Goodwill	
Partners Capital Account	
Revaluation Account	
Balance Sheet	
Division of Deceased Share of Profit	
REALIZATION ACCOUNT	November
PARTNERS CAPITAL ACCOUNT	
CASH/BANK ACCOUNT	
PARTNER LOAN ACCOUNT	
ISSUE OF DEBENTURES AT PAR	January
ISSUE OF DEBENTURES AT PREMIUM	
ISSUE OF DEBENTURES AT DISCOUNT	
DEBENTURES FOR CONSIDERATION OTHER THAN CASH	
DEBENTURES AS COLLETRAL SECURITY	
INTEREST ON DEBENTURES	
DISCOUNT/LOSS ON ISSUE OF DEBENTURES	
Factors affecting capital Structure	
Fixed & Working Capital	
ANALYSIS OF FINANCIAL STATEMENTS	January
TOOLS OF ANALYSIS	
COMPARATIVE BALANCE SHEET	February
COMPARATIVE PROFIT/LOSS ACCOUNT	
COMMON SIZE BALANCE SHEET	
COMMON SIZE PROFIT/LOSS ACCOUNT	
RECEIPT & PAYMENT ACCOUNT	February
INCOME & EXPENDITURE ACCOUNT	
OPENING BALANCE SHEET	
CLOSING BALANCE SHEET	
1-II ASSESSMENTS	