

CLASS XII
ACCOUNTANCY-055
SPLIT-UP SYLLABUS 2025-2026

EXAM	TOPIC/CHAPTER	Activity/Project	WEIGHTAGE
PT-I APRIL To JUNE	Accounting for Partnership Firms Ch-2: Accounting for Partnership- Basic Concept Ch-3: Reconstitution of Partnership Firm- Change in Profit Sharing Ratio Companies Account and Analysis of Financial Statement Ch-1: Accounting for Share Capital	1. Foundational Business Structure Activity: Formation of partnership firm. 2. Corporate Finance Simulation: Issuance of share Capital.	10 5 18
HALF – YEARLY JULY To SEPTEMBER	Accounting for Partnership Firms Ch-4: Reconstitution of Partnership Firm Retirement and Death of a Partner Companies Account and Analysis of Financial Statement Ch-2: Issue and Redemption of Debentures	3. Partnership Adjustment Analysis: Change in Profit sharing ratio and admission of a partner. 4. Debt Instruments and Company Financing Task: Issue & Redemption of Debentures.	15 5
PT-II OCTOBER To DECEMBER	Accounting for Partnership Firms Ch-5: Dissolution of Partnership Firm Companies Account and Analysis of Financial Statement Ch-3: Financial Statement of a Company Ch-4: Analysis of Financial Statement Ch-5: Accounting Ratios Ch-6: Cash Flow Statement	5. Business Exit and Settlement Study SEA on dissolution of Partnership firm. 6. Financial Statement Interpretation Activity: SEA on Cash flow statement. 7. Comprehensive Financial Reporting Task: SEA on financial statement. 8. Analytical Tools Application: SEA on tools of analysis of financial statement. 9. Ratio Analysis and Interpretation Ratios: SEA on Accounting Ratios.	6 8 3 5 5
YEARLY JANUARY To MARCH	REVISION	Project Work	
	TOTAL MARKS		80