

SHRI GUJRATI ENGLISH MEDIUM HR. SEC. SCHOOL

Class: XII C

SUBJECT: ACCOUNTS

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Lesson Plan

S.NO	CHAPTER	LEARNING OUT COMES	RESOURCES	ACTIVITY
1.	Fundamentals of Accounts	<ul style="list-style-type: none"> a. Understand the concept of partnership b. Understand the journal entries for the formation of partnership and distributing profit and loss c. Able to prepare financial statements for partnership 	Books , PDF files	Practical Questions of Partnership firms
2.	Change in profit sharing ratio	<ul style="list-style-type: none"> a. Understand the concept of calculation of new profit sharing ratio b. Understand the concept of calculation of sacrificing ratio 		Practical questions of change in profit sharing ratio
3.	Admission of Partnership firm	<ul style="list-style-type: none"> a. Understand the concept of Revaluation account b. Understand the concept of treatment of goodwill, reserves, and journal entry 		Practical questions of admission of Partnership firms
4.	Retirement of Partnership firms	<ul style="list-style-type: none"> a. Understand the concept of retirement b. Understand the concept of Loan a/c c. Understand the concept of gaining ratio. 		Practical questions of Retirement of Partnership Firms