

AUGUST 2020/ CLASS 12 / ACCOUNTANCY

Learning outcome: 1. Students will be able to understand the concept of admission, retirement/ death of a partner.

2. They will be able to understand the accounting treatment to be done under above mentioned cases.

WEEK	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
18						1	2
		4 Ch 5 Admission of a Partner: Concept of admission of new partner; SR :NPSR	5 Ch 5 Admission of a Partner: Treatment of goodwill;	6 Ch 5 Admission of a Partner: Practice of all cases of goodwill and miscellaneous questions	7 Ch 5 Admission of a Partner: Preparation of revaluation A/C, Partner's capital A/C and Balance Sheet	8	
20	10 Ch 5 Admission of a Partner: Preparation of revaluation A/C, Partner's capital A/C and Balance Sheet	11 Ch 5 Admission of a Partner: Preparation of revaluation A/C, Partner's capital A/C and Balance Sheet	12	13 Ch 5 Admission of a Partner: Preparation of revaluation A/C, Partner's capital A/C and Balance Sheet	14 Ch 5 Admission of a Partner: Preparation of revaluation A/C, Partner's capital A/C and Balance Sheet	15	
21	17 Ch 6 Retirement of a Partner: meaning , concept, GR, NPSR, treatment of goodwill	18 Ch 6 Retirement of a Partner: practice of ful fledged question	19 Ch 6 Retirement of a Partner: practice of ful fledged question	20 Ch 6 Retirement of a Partner: practice of ful fledged question	21 Ch 7 Death of a Partner: changes in accounts due to death of a partner		23

22	24 Ch 7 Death of a Partner: Partner's cap A/C; Executors A/C	25 Ch 7 Death of a Partner: Partner's cap A/C; Executors A/C	26 Ch 8 Dissolution of partnership firm: meaning; mode; explanation of accounts; Realisation A/C and entries	27 Ch 8 Dissolution of partnership firm: Partner's cap. A/C and Bank A/C	28 Ch 8 Dissolution of partnership firm: Partner's cap. A/C and Bank A/C	29	30
23	31 Ch 8 Dissolution of partnership firm: Partner's cap. A/C and						