



CLASS 12 ACCOUNTANCY — LO's Aligned Monthly Split-up Syllabus (April 2026–March 2027) + Portion Boundaries + Exams + Exams + Weightage + Question Paper Design + Blueprint (For CM SoE & Non-CM SoE)

Developed by:- Jharkhand Council Of Educational Research & Training (Curriculum Division)

Month	Teaching Days (Available)	NCERT Chapter Titles	Sub-topics / Portion Boundary	LOs (*LO Mapping - IDs) (NCERT Secondary Stage LO-2017)	Practicals / Activities (Minimum)	Assessment / Exams
Apr 2026	23	ACC Part I (Partnership Accounts): ACC: Chapter 1 Accounting for Partnership: Basic Concepts (Complete); ACC: Chapter 2 Reconstitution of a Partnership Firm – Admission of a Partner (Start)	Part I Ch 1: Nature of partnership; Partnership Deed; special aspects of partnership accounts; maintenance of capital accounts; distribution of profit among partners; guarantee of profit to a partner; past adjustments. Part I Ch 2 (start): Modes of reconstitution; admission of a new partner; new profit sharing ratio; sacrificing ratio; goodwill (intro).	LO1, LO2, LO3, LO6	Practice: Partnership deed clauses (cases) + profit distribution illustrations. Admission starter: identify new PSR + sacrificing ratio; goodwill adjustment (basic).	Project RAIL (April portion): 04-05-2026
May 2026	14	ACC Part I: ACC: Chapter 2 Reconstitution of a Partnership Firm – Admission of a Partner (Complete)	Part I Ch 2: Goodwill, adjustment for accumulated profits and losses, revaluation of assets and liabilities, adjustment of capitals, change in profit sharing ratio among existing partners. Completion of admission problems and portion consolidation. Portion boundary: Chapter 2 complete.	LO3, LO6, LO7	Problem set: admission adjustments (goodwill + revaluation + capitals). Board-style illustrations on admission of a partner. Mixed admission numericals + error analysis. Short test: Basic Concepts + Admission.	Project RAIL (May portion): 15-06-2026
Jun 2026	12	ACC Part I: ACC: Chapter 3 Reconstitution of a Partnership Firm – Retirement/Death of a Partner (Start)	Part I Ch 3 (start): Ascertaining the amount due to retiring/deceased partner; new profit sharing ratio; gaining ratio; treatment of goodwill (intro).	LO4, LO8	Problem set: gaining ratio + goodwill treatment at retirement (intro). Case drill: amount due to retiring partner.	Project RAIL (June portion): 06-07-2026
Jul 2026	23	ACC Part I: ACC: Chapter 3 Reconstitution of a Partnership Firm – Retirement/Death of a Partner (Finish); ACC: Chapter 4 Dissolution of Partnership Firm (Start)	Part I Ch 3: Adjustment for revaluation of assets and liabilities; adjustment of accumulated profits and losses; disposal of amount due to retiring partner; adjustment of partners' capitals; death of a partner. Part I Ch 4 (start): Dissolution of partnership; dissolution of a firm; settlement of accounts (intro).	LO4, LO5, LO8	Retirement/death full problems (board pattern) + error analysis. Concept drill: dissolution vs reconstitution; steps in settlement of accounts.	Project RAIL (July portion): 03-08-2026
Aug 2026	22	ACC Part I: ACC: Chapter 4 Dissolution of Partnership Firm (Finish); ACC Part II (Company Accounts and Analysis of Financial Statements): ACC: Chapter 1 Accounting for Share Capital (Start)	Part I Ch 4: Accounting treatment on dissolution; Realisation Account; Partners' Capital Accounts; Cash/Bank Account. Part I complete. Part II Ch 1 (start): Features and kinds of companies; share capital of a company; nature and classes of shares; issue of shares (intro).	LO5, LO6, LO10	Dissolution numericals (full problems) + error analysis. Share Capital drill: journal entry frames for issue of shares (basic).	Half Yearly Examination: 07-09-2026 to 12-09-2026 (covers Apr–Aug taught portion: Part I Ch 1–3 + Ch 4 (start))
Sep 2026	14	ACC Part II: ACC: Chapter 1 Accounting for Share Capital (Finish); ACC: Chapter 2 Issue and Redemption of Debentures (Complete); ACC: Chapter 3 Financial Statements of a Company (Start)	Part II Ch 1: Accounting treatment and forfeiture of shares. Part II Ch 2: Meaning of debentures; types of debentures; issue of debentures; over-subscription; issue for consideration other than cash; collateral security; interest on debentures; writing off discount/loss on issue; redemption of debentures. Part II Ch 3 (start): Meaning, nature and objectives of financial statements; types, uses and limitations.	LO6, LO7, LO8, LO9	Debenture numericals (issue/redemption) + mixed journal entries. Activity: Identify financial statement items and purpose (caselets). Practice set: Share Capital + Debentures.	Project RAIL (September portion): 05-10-2026
Oct 2026	21	ACC Part II: ACC: Chapter 3 Financial Statements of a Company (Finish); ACC: Chapter 4 Analysis of Financial Statements (Complete);	Part II Ch 3: completion of company financial statements. Part II Ch 4: meaning, significance and objectives of analysis of financial statements; comparative statements; common size statements; limitations of financial analysis.	LO8, LO9, LO10, LO11, LO12	Ratio computation practice (all categories) + interpretation points.	Project RAIL (October portion): 02-11-2026



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Nov 2026	16	ACC Part II: ACC: Chapter 5 Accounting Ratios (Complete); ACC: Chapter 6 Cash Flow Statement (Complete) + Full Syllabus Revision	Part II Ch 5: liquidity, solvency, activity/turnover and profitability ratios (computation + interpretation). Part II Ch 6: cash flow statement using indirect method. Portion boundary: Full syllabus complete (Part I Ch 1–4; Part II Ch 1–6).	LO8, LO9, LO10, LO11, LO12	Cash flow statement full problems + item-wise classification drill. Minimum: 1 full syllabus mock paper + project/viva preparation.	Syllabus completion target for Class 12: Nov 2026
Dec 2026	15	Full Syllabus Practice & Remedial (Pre-Board Block) + Project/Viva	Full syllabus practice: partnership problems + company accounts + ratios + cash flow; board pattern sample papers; targeted remediation.	LO1–LO12	Minimum: 2 full mock papers + item-wise analysis. Project file finalisation + viva drill.	Pre-Board + Remedial + Practice: 07-12-2026 to 12-12-2026 (Full syllabus)
Jan 2027	17	Remedial classes + Practice until board exams (School level) Board Practical / Theory Exams: Feb–Mar 2027 (as per Board schedule)				
Feb 2027	18					
Mar 2027	20					
LOs (*LO Mapping - IDs) (NCERT Secondary Stage LO-2017)						
LO ID	NCERT Learning Outcome					
LO1	Distinguishes between partnership and company forms of business organisation and relates them with accounting requirements.					
LO2	Prepares and maintains partners’ capital accounts and distributes profits among partners as per partnership deed/provisions.					
LO3	Accounts for admission of a partner by applying treatment of goodwill, revaluation of assets and liabilities, and capital adjustments.					
LO4	Accounts for retirement/death of a partner by determining amount due and making necessary adjustments in partnership accounts.					
LO5	Prepares accounts for dissolution of a partnership firm and settles partners’ claims as per accounting treatment.					
LO6	Records issue of shares and applies accounting treatment including forfeiture of shares.					
LO7	Records issue and redemption of debentures including interest on debentures and writing off discount/loss on issue of debentures.					
LO8	Explains objectives, types, uses and limitations of financial statements of a company and applies the format for presentation.					
LO9	Analyses financial statements using comparative statements and common size statements and states limitations of financial analysis.					
LO10	Computes and interprets liquidity, solvency, activity and profitability ratios and explains advantages and limitations of ratio analysis.					
LO11	Prepares cash flow statement by classifying activities and determining cash flow from operating, investing and financing activities (indirect method).					
LO12	Undertakes a project on financial statement analysis of a company and presents findings with appropriate interpretation.					
A. THEORY BLUEPRINT						
S.No.	Unit / Block			Marks	Details / Scope	
1	Part A — Accounting for Partnership Firms			36	Unit 1	



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2		Part A — Accounting for Companies		24	Unit 2	
3		Part B — Analysis of Financial Statements		12	Unit 3	
4		Part B — Cash Flow Statement		8	Unit 4	
		TOTAL THEORY		80		

B. QUESTION PAPER DESIGN / BLUEPRINT		
Competency / Domain	Marks	Weightage
Remembering and Understanding	32	40%
Applying	24	30%
Analysing, Evaluating and Creating	24	30%
TOTAL	80	100%

C. TYPOLOGY OF QUESTIONS	
Item	Details
Paper Design	Competency-wise design as prescribed in the official syllabus.

D. PROJECT BLUEPRINT — 20 MARKS			
S.No.	Component	Marks	Details
1	Project File	12	
2	Viva Voce	8	
	TOTAL PROJECT WORK	20	