



# Loreto Convent Intermediate College

Lucknow

**TERM – WISE SYLLABUS BREAK UP (2025 – 26)**

**CLASS XII C**

**ACCOUNTS**

## **TERM I**



1. **UNIT 1 – Partnership**
  - a) Fundamentals of Partnership.
  - b) Valuation of Goodwill.
  - c) Admission of a Partner.
  - d) Change in Profit Sharing Ratio.
  - e) Retirement and Death of a Partner.
  - f) Dissolution of a Partnership Firm.
2. **UNIT 2 - Joint Stock Company:**
  - a) Issue of Shares.
  - b) Issue of Debentures.
  - c) Redemption of Debentures.
  - d) Final Accounts of companies- Balance Sheet as per Schedule III Part I of the Companies Act, 2013.
3. **UNIT 4**

Cash Flow Statement.
4. **UNIT 5 - Ratio Analysis.**

## **TERM II**

5. **UNIT 3 - Financial Statement Analysis:**
  - a) Comparative Statements.
  - b) Common Size Statements.

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